



Monthly Financial Management Report

For the Month Ended November 30, 2014



ESTABLISHED 1842

UNION COUNTY GOVERNMENT

NORTH CAROLINA

Executive Summary

Transmittal Letter.....	1
Report Highlights.....	2
Countywide Fiscal Indicators Dashboard.....	3
All Annual Operating Funds Highlights.....	4
All Funds Combined Revenue.....	5
All Funds Combined Expenditures.....	6
Countywide Investment Reporting	
Investment Highlights and Economic Analysis.....	7
Current Investments Report.....	10
Procurement Report	
Procurement Project Advertisement Report.....	12

General Fund Reports

General Fund Report Highlights	
General Fund Cash Flow Analysis.....	13
General Fund Fund Balance - Changes Year To Date.....	14
General Fund Revenue Analysis.....	15
Ad Valorem Property Tax Detail Analysis.....	16
Ad Valorem Motor Vehicle Tax Detail Analysis.....	16
Combined Local Option Sales Tax Detail Analysis..	17
General Fund Expenditures by Catagory.....	18

Water and Sewer Operating Fund Reports

Water and Sewer Fund Report Highlights	
Water and Sewer Cash Flow Analysis.....	19
Water and Sewer Revenue by Source.....	20
Service Charges Detail Analysis.....	21
Capacity & Tap Fees Detail Analysis.....	21
Water and Sewer Fund Expenditures by Category.....	22

Solid Waste Operating Fund Revenue.....	23
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Schools Budgetary Fund Operating Report Highlights.....	24
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Backup Reports

All Funds Gross Category Summary Report.....	25
Category Summary Reports by Fund.....	26
Capital Project Funds Reports.....	50

UCPS Information Reports

UCPS Narrative.....	54
Sources and Uses of Funds Reports	
All Funds Summary Report.....	55
UCPS FY 2014-15 Year-To-Date Revenue (graph).....	56
UCPS FY 2014-15 Year-To-Date Expended (graph).....	57
All Funds Detail Report.....	58
State Public School Fund (Fund 1).....	60
Local General Fund (Fund 2).....	62
Federal Grants Fund (Fund 3).....	64
Capital Outlay Fund (Fund 4).....	66
Child Nutrition Fund (Fund 5).....	68
After School Program Fund (Fund 7).....	70
Other Specific Revenue Fund (Fund 8).....	72
Capital Projects Reporting.....	74
Personnel Count Reports	
Personnel Count Summary by Function.....	78
Personnel Count Summary by Position.....	79
Membership Reports	
2014-2015 Membership Report Summary.....	80
2014-2015 Membership Report Detail.....	81

Transmittal Letter

The Management of Union County, NC, is pleased to provide the *Monthly Management Report* for the month ended November 30, 2014. This report, as reflected in the table of contents, focuses primarily on the financial condition of the County. This report will, over time, evolve as additional information is included and as there is refinement.

As this is an evolving process, we welcome critiques and suggestions for improving the report and its usefulness.

The goals of this report are as follows:

Transparency – The information included in this report reflects the cumulative financial transactions for the County through the month indicated. Additionally, there is analysis comparing this current year to prior years.

Communications – The report provides a concise tool to communicate financial trends and interpretation of the financial data to the public and the County's policy makers. Additionally, the report provides a means to generate conversation concerning the data. The trend data included in the report serves to provide an indicator based approach to reviewing the information. While trends vary from year-to-year, significantly differing trends are indicative of areas that may require additional analysis or review.

Sustainability – This report supports the Commission's goal of sustainability by providing a basis for policy decisions throughout the year. While historically the budget was primarily discussed during the budget making process, through this report, the information will bridge the time between the budget processes.

With these goals in mind, we respectfully submit the *Monthly Management Report for the Month Ended November 30, 2014*.

Cynthia A. Coto
County Manager

Jeffrey A. Yates
Exec. Dir. Of Administrative Services/CFO

Report Highlights for November 30, 2014

Combined revenues outpaced expenditures for all funds by \$51,125,743 for the month ending November 30, 2014. Total revenues for the month of November were \$73,548,397 and expenditures were \$22,422,654. Year to date, the County has collected \$150,902,892 in revenues and expended \$113,057,422. In comparison to FY 2014, the County is 11.31% above last year's revenues and 5.87% above last year's expenditures. Additional detailed information can be found starting on page 4 of this report.

General Fund revenues exceeded expenditures by \$21,706,825 for the month ending November 30, 2014. Total revenues for the month of November were \$30,356,012 and expenditures were \$8,649,187. Revenues have outpaced expenditures by \$13,592,241 YTD through the month ended November 30, 2014. This trend is reflective of the historical cyclical nature of the revenue collection in the General Fund. Additional detailed information can be found starting on page 13 of this report.

Current and prior years' ad valorem taxes collected for real, personal, and public utility property for the month of November 30, 2014 were \$23,470,700 . Based on a three year historical year to date average for the same period, the County expected to collect \$39,395,064 YTD, however, the County has collected \$40,387,196 through November 30, 2014 putting it ahead of projections. The County is ahead of projections having collected 57.79% of total budget vs. an average collected at this point in time of 56.37%. Additional detailed information can be found on page 16 of this report.

Current and prior years' ad valorem taxes collected for vehicles for the month of November 30, 2014 were \$798,026 . Based on a three year historical year to date average through the same period, the County expected to have collected \$2,354,140 , however, the County has collected \$4,034,641 through November 30, 2014, well ahead of legally allowed projections. Collections are ahead of their historical averages due to the State of North Carolina's implementation of collecting taxes with license plate and registration renewals; three to four months ahead of the prior system. This change in collections will result in a short-time increase in revenue. Therefore, prior years' collections are not a good comparison for this year and following years. Additional detailed information can be found on page 16 of this report.

As of November 30, 2014, the combined local option sales taxes of \$2,613,548 have been collected YTD. Based on the three year historical average, the County expected to have collected 16.71% of the total through the current period. The County is in line with projections, having collected 17.22% of sales tax. Additional detailed information can be found on page 17 of this report.

Water and Sewer revenues exceeded expenditures by \$833,200 during the month ended November 30, 2014. Total revenues were \$2,772,399 and expenditures were \$1,939,199. Year to date, revenues of \$13,719,603 have exceeded expenditures of \$9,144,783 by \$4,574,806. Additional detailed information can be found starting on page 19 of this report.

Water and Sewer Fund service charges collected the month of November 30, 2014 were \$2,519,798. Based on the three-year historical average, the County expected to collect \$2,429,814 for the same period. The County has collected \$12,009,210 in service charges through November 30, 2014 or roughly 40.71% of budget. Based on the three-year historical average through the same month, the County should have collected approximately 38.43% or \$11,335,921 of projected budget. Additional detailed information can be found on page 21 of this report.

Revenue for the Solid Waste Fund was \$290,235 for the month of November 30, 2014 and totals \$1,623,848 or 39.76% of projected budget year to date. The County is behind projections, having collected 0.38% less than the budgeted amount year to date. Additional detailed information can be found on page 23 of this report.

Fiscal Indicators for November 30, 2014

Indicator	Trend	For the Month ended November 30, 20xx				
		FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
All Funds Revenue	↑	150,902,892	135,564,258	125,022,098	131,363,875	135,591,830
All Funds Expenditures	↓	113,057,422	106,789,492	90,953,436	100,456,402	106,816,691
School Budgetary Fund Cash Flow (Net)**		14,923,834				
Ad Valorem Taxes (CY & PY's)		58,398,374				
Ad Valorem Taxes - Vehicles (CY & PY's)		981,708				
General Fund Cash Flow (Net)***	→	13,592,241	21,377,846	25,440,587	25,614,894	19,326,229
Ad Valorem Taxes (CY & PY's)	↓	40,387,196	84,815,987	81,275,539	79,509,402	76,135,490
Ad Valorem Taxes - Vehicles (CY & PY's)	↓	4,034,641	6,741,578	5,200,790	4,772,970	4,475,206
Local Sales Tax - 1 Cent, Article 39	↑	2,487,262	2,354,719	2,162,449	2,037,553	1,724,235
Local Sales Tax - 1/2 Cent, Article 40	↑	1,370,762	1,250,919	1,233,028	1,176,070	1,156,712
Local Sales Tax - 1/2 Cent, Article 42	↑	1,325,251	1,255,852	1,152,569	1,082,252	942,665
Employee Compensation	↓	14,392,439	13,740,033	12,932,810	12,804,629	13,421,133
Employee Benefits	↓	7,746,768	7,471,863	6,332,199	5,437,659	5,553,662
Operating Costs	↓	11,253,089	11,541,946	9,965,793	9,402,358	9,316,513
Contracts, Grants & Subsidies	↑	4,725,172	39,303,758	38,163,545	36,732,646	37,002,474
Debt Service	↑	5,799,022	8,200,515	10,120,273	10,476,760	11,024,728
Water and Sewer Cash Flow (Net)	↑	4,574,806	3,358,125	4,910,766	-6,620,565	6,553,349
Service Charges	↑	12,009,210	10,744,409	10,327,504	9,655,727	10,581,018
Capacity and Tap Fees	↑	1,778,116	1,785,114	972,282	1,403,136	1,012,930
Operating Costs	↓	3,650,364	4,100,917	3,095,099	3,028,048	2,975,285
Solid Waste Revenue	→	1,623,848	1,990,369	1,629,131	1,538,471	1,417,675

*Historical variance is based on the last 4 completed fiscal years. Debt service proceeds (refunding) are netted out of both revenues and expenditures.

**First year of operation, no historical data available for trending analysis.

***Included in FY 2012 was a one time Hospital Lease Revenue of \$54MM.



Positive Trend - more than 5% over statistical variance to the County's benefit



Neutral Trend to be Monitored - within 5% (above or below) of historical variance



Negative Trend - more than 5% under statistical variance to the County's detriment

All Annual Operating Funds Report Highlights

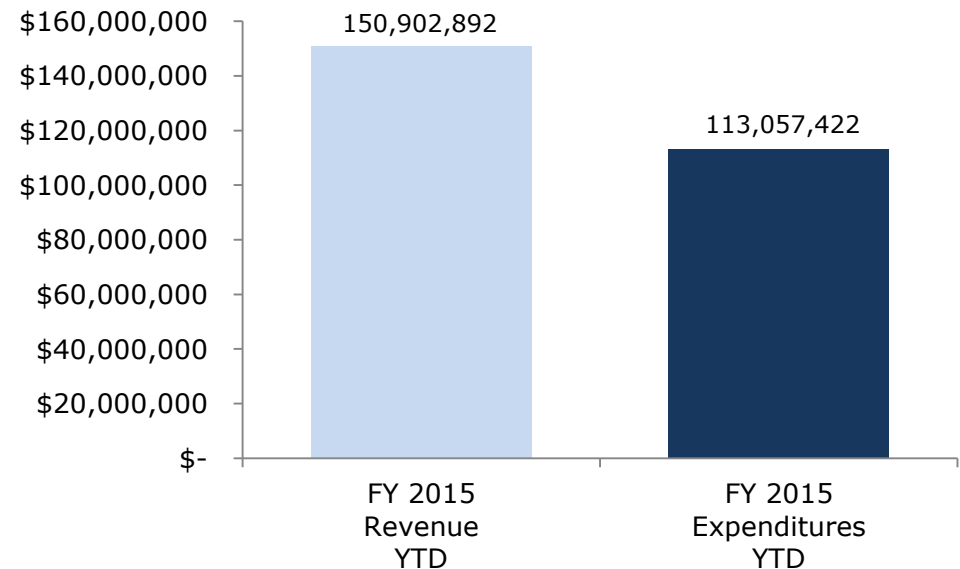
Combined fund cash flows can be deceiving, however, based on historical information the County typically runs a deficit in each of the first 3 months, and makes up most of the shortfall in the months of October and November.

In FY 2014, the County had collected \$135.56 MM through November 30th (adjusted), and had expended \$106.79 MM through the same period. The net cash flow deficit was \$28.77 MM.

In the last three fiscal years, the County has averaged collecting 42.75% of all actual revenues through the end of November, and expended 35.41% through the same period. Year to date the county has collected 42.47% of budgeted revenues and expended 31.82% of budgeted expenditures. The revenue collections are average, yet expenditures are below average, therefore the outlook is neutral.

All Funds Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 3,934,095	18,897,686	(14,963,591)
August	18,706,811	20,762,682	(2,055,871)
September	18,951,329	26,244,627	(7,293,298)
October	35,762,260	24,729,773	11,032,487
November	73,548,397	22,422,654	51,125,743
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 150,902,892	113,057,422	37,845,470

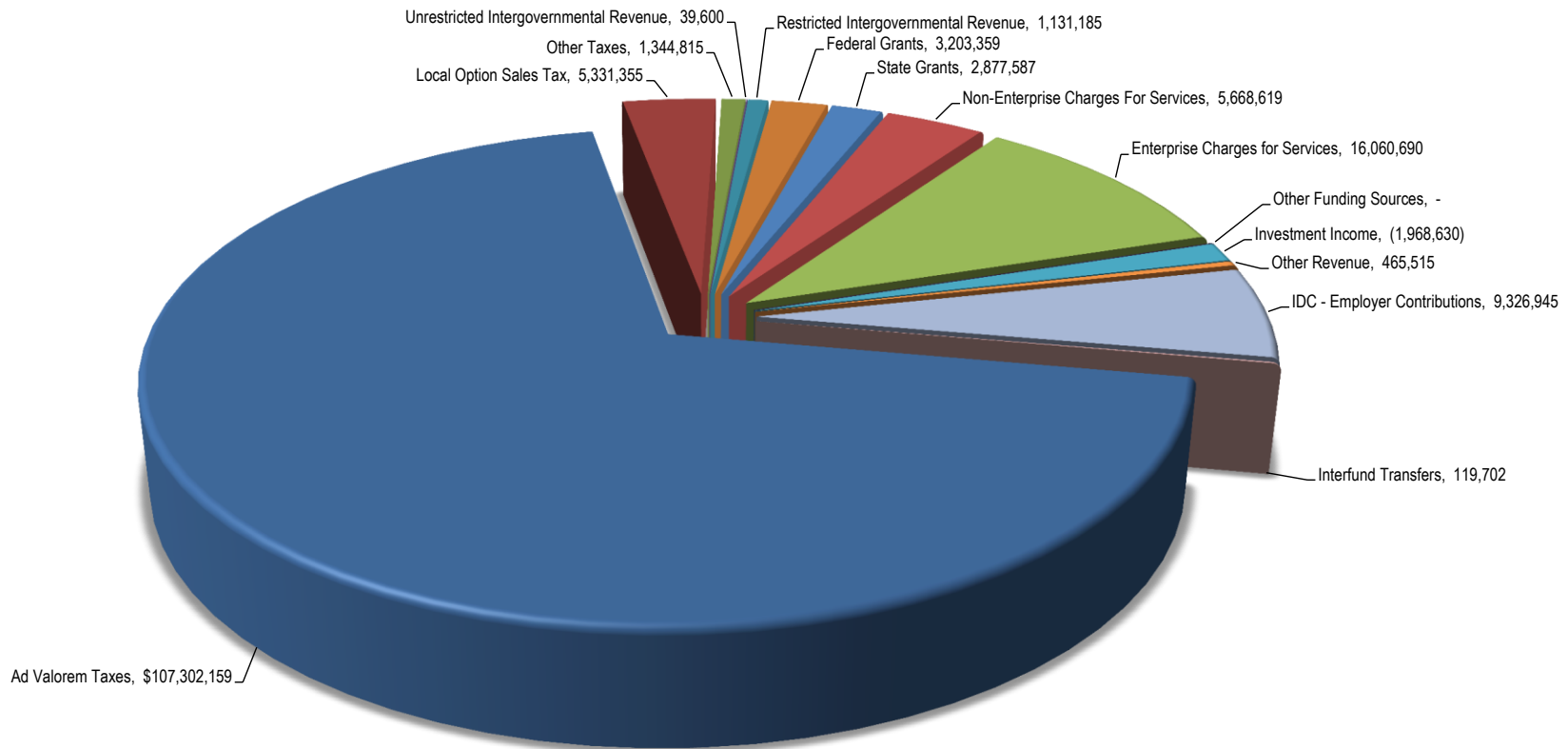


Neutral

Although revenues collected year to date are ahead of the average, expenditures have also mounted faster than revenues have historically.

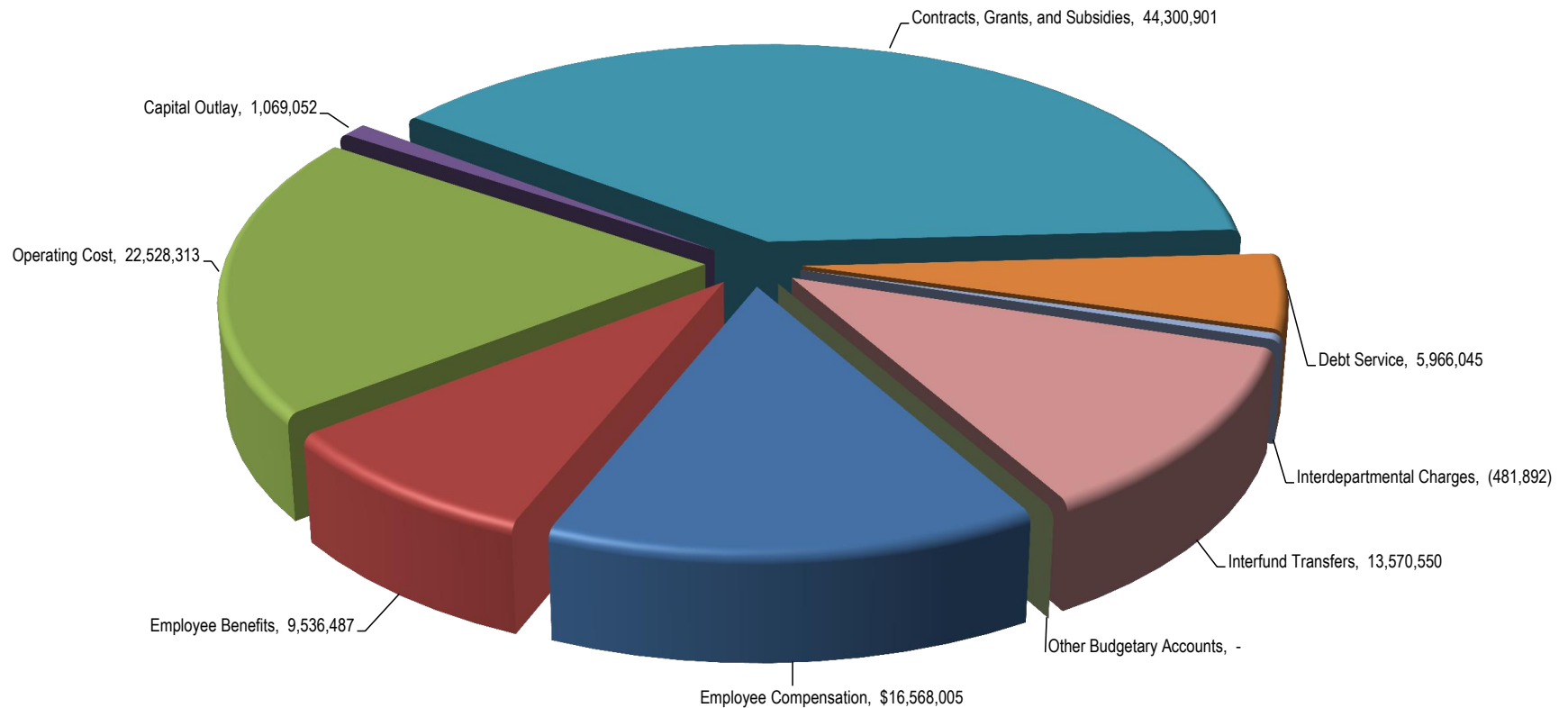
All Funds Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Positive
Ad Valorem Taxes	\$ 107,302,159	189,742,080	56.55%	55.16%	1.40%	During the past three years, the County has realized 39.06 percent of its actual revenues by November 30th. In FY 2015, the County has realized 42.47% percent of its budget estimates. Collections of ad valorem taxes, non-enterprise and enterprise charges for services, and local options sales taxes are all higher than their historic 3 year averages at this point. The implementation of three new Internal Service Funds in FY 2015 has lead to higher historical averages for interdepartmental charges (IDC) for employer contributions to the new funds.
Local Option Sales Tax	5,331,355	30,947,443	17.23%	16.75%	0.48%	
Other Taxes	1,344,815	3,813,898	35.26%	37.35%	-2.09%	
Unrestricted Intergovernmental Revenue	39,600	82,500	48.00%	25.37%	22.63%	
Restricted Intergovernmental Revenue	1,131,185	10,931,560	10.35%	14.21%	-3.86%	
Federal Grants	3,203,359	12,464,483	25.70%	24.97%	0.73%	
State Grants	2,877,587	8,575,120	33.56%	72.80%	-39.25%	
Non-Enterprise Charges For Services	5,668,619	12,048,013	47.05%	39.28%	7.77%	
Enterprise Charges for Services	16,060,690	37,649,413	42.66%	37.65%	5.01%	
Other Funding Sources	-	13,263,567	0.00%	0.00%	0.00%	
Investment Income	(1,968,630)	2,360,000	-83.42%	-215.34%	131.93%	
Other Revenue	465,515	6,933,231	6.71%	4.54%	2.17%	
IDC - Employer Contributions	9,326,945	26,717,001	34.91%	29.34%	5.57%	
Interfund Transfers	119,702	339,282	35.28%	27.49%	7.79%	
Total YTD	\$ 150,902,901	355,867,591	42.40%	39.06%	3.34%	



All Funds Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Negative
Employee Compensation	\$ 16,568,005	45,265,453	36.60%	37.98%	-1.37%	During the past three years, the County has realized 27.28 percent of its actual expenditures by November 30th. In FY 2015, the County has realized 31.82 percent of its budget estimates. This is led by early spending on interdepartmental charges, and interfund transfers.
Employee Benefits	9,536,487	27,205,806	35.05%	33.19%	1.86%	
Operating Cost	22,528,313	70,817,533	31.81%	33.74%	-1.93%	
Capital Outlay	1,069,052	4,249,640	25.16%	28.47%	-3.31%	
Contracts, Grants, and Subsidies	44,300,901	110,626,784	40.05%	40.99%	-0.95%	
Debt Service	5,966,045	54,555,956	10.94%	11.90%	-0.97%	
Interdepartmental Charges	(481,892)	(1,602,626)	30.07%	26.32%	3.75%	
Interfund Transfers	13,570,550	36,329,598	37.35%	15.81%	21.54%	
Other Budgetary Accounts	-	8,419,447	0.00%	0.00%	0.00%	
Total YTD	\$ 113,057,461	355,867,591	31.77%	27.28%	4.49%	



Investment Highlights and Economic Analysis

Background

The investment policy applies to the investment of short-term operating funds. It is the general policy of Union County to commingle all available aforementioned cash into a common investment portfolio with interest and/or investment earnings allocated to the various funds on a pro-rata basis. Specifically exempted from this policy are Social Services and Jail Inmate Fund trust accounts, (whereby Union County serves as the trustee for assets belonging to others) and bond and /or note proceeds. Regulations established by the Internal Revenue Service require local governments to exercise special treatment in the investment of bond and/or note proceeds, including the implementation of procedures designed to separately track investment earnings on the bonds and/or note proceeds for arbitrage and rebate calculations.

The primary objectives, in priority order, of the County's investment activities shall be: Safety, Liquidity, and Yield. With these priorities as the basis, the standard of prudence used by investment officials is the "prudent person" standard and is applied in the context of managing an overall portfolio.

Authority to manage the investment program is granted to the Finance Officer and is derived from G.S. 159-30.

The County purchases permitted investments through the approved "Broker/Dealer" list, in accordance with the internal control framework. Internal Controls are established through the investment policy.

Permitted investments are those which are qualified under Section 159-30 of the General Statutes of North Carolina, as amended from time to time.

Current Economic Conditions

As we watch the economic data that is due in the week ahead, we expect the FOMC to replace the "considerable time" language with more qualitative forward guidance. Also, we look for strong

industrial production and housing starts data, but continued soft headline and core CPI inflation.¹

1. North Carolina's statewide unemployment rate seasonally adjusted was 6.3 percent in October. This was a 0.4 of a percentage-point decrease from September's revised rate of 6.7 percent, and a 1.2 percentage-point decrease over the year. Over the month, the unemployment rate (not seasonally adjusted) increased in two counties and decreased in 98. The attached map indicates the unemployment rates in each county as of October 2014.²

Union County's unemployment rate was 4.6 percent in October 2014. This was a decrease of 0.7 percent from September's revised rate of 5.3 percent and a decrease of 1.7 percent from October 2013. The County's unemployment rate is below the State's 5.5 percent rate (not seasonally adjusted).²

2. The Conference Board, a New York based private research group, announced Tuesday, November 25, 2014 that it's Consumer Confidence Index, which had rebounded in October, declined in November. The Index now stands at 88.7 (1985=100), down from 94.1 in October. The Present Situation Index decline from 94.4 to 91.3, while the Expectations Index decreased sharply from 87.0 from 93.8 in October. The Conference Board also announced on Monday, December 8, 2014, that it's, Employment Trends Index (ETI) increased in November. The index now stands at 123.34, up from 122.8 (a downward revision) in October. This represents a 6.1 percent gain in the ETI compared to a year ago.³

¹ US Economics Team "US Economic Weekly", Bank of America Merrill Lynch, December 11, 2014.

² North Carolina Employment Security Commission, NC Department of Commerce – Labor and Economic Analysis Division, News Release, November 21, 2014 and December 9, 2014. This report can be found at: <http://www.ncesc1.com/PMI/rates/ratesmain.asp#county>

³ Additional information concerning The Conference Board and the ETI can be found at www.conference-board.org

3. Union County's housing data is also starting to show signs of economic improvements. For July thru November 2014 there were 206 commercial permits and 1,318 residential permits issued for a total of 1,524 building permits issued county-wide, compared to July thru November of 2013 with total permits of 1,232; showing a 23.70 percent increase.⁴

National housing data continues to show improvement compared to 2013. Concerning building permits, "October was at a seasonally adjusted annual rate of 1,080,000. This is 4.8 percent ($\pm 1.3\%$) above the revised September rate of 1,031,000 and is 1.2 percent ($\pm 1.2\%$) above the October 2013 estimate of 1,067,000. Single-family authorizations in October were at a rate of 640,000; this is 1.4 percent ($\pm 1.2\%$) above the revised September figure of 631,000. Authorizations of units in buildings with five units or more were at a rate of 406,000 in October."

"Privately-owned housing starts in October were at a seasonally adjusted annual rate of 1,009,000. This is 2.8 percent ($\pm 10.0\%$)* below the revised September estimate of 1,038,000, but is 7.8 percent ($\pm 8.7\%$)* above the October 2013 rate of 936,000. Single-family housing starts in October were at a rate of 696,000; this is 4.2 percent ($\pm 8.8\%$)* above the revised September figure of 668,000. The October rate for units in buildings with five units or more was 300,000."⁵

National housing data represents an indicator or overall economic health, as well as an indicator of the mind of the consumer. Increases nationally and locally in permits and starts demonstrate positive growth, which in turn leads to growth in other sections. These indices have market impact as investors watch to attempt to forecast the economic future, thus moving markets higher or lower.

⁴ The County's data includes permits issued by Union County, City of Monroe, and the Town of Waxhaw.

⁵ Mayo, Raemeka, et Al., "New Residential Construction in September 2014", US Census Bureau News Joint Release U.S. Department of Housing and Urban Development, November 19, 2014.

Current Portfolio at a Glance

During the months of October thru December our portfolio balances are at the annual peak due to the collection of property taxes.

Given the economic uncertainty, we believe it is prudent to continue to maintain a relatively short position in our cash flow portfolio. At this point, locking into any longer term investments would yield minimal, if any, incremental interest rate yields.

For the months of July 2014 – November 2014 the County has earned \$897,654 in interest. This is 38.04% of total budgeted interest income for FY 2015. The total FY 2015 budget estimate for interest income is \$2,360,000.

In our Optimizer 1-3 and Optimizer 3-5 portfolios we will continue to rebalance our investment securities on a monthly basis to mirror the Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes. The Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes are ranked amongst the top ten bond mutual funds in the United States.

The attached graphs represent the amounts that are held within each portfolio and the breakdown of our portfolio by security type of investments as of November 30, 2014 compared to October 31, 2014.

As the pie charts attached indicate, we are in compliance with the North Carolina General Statute 159-30.

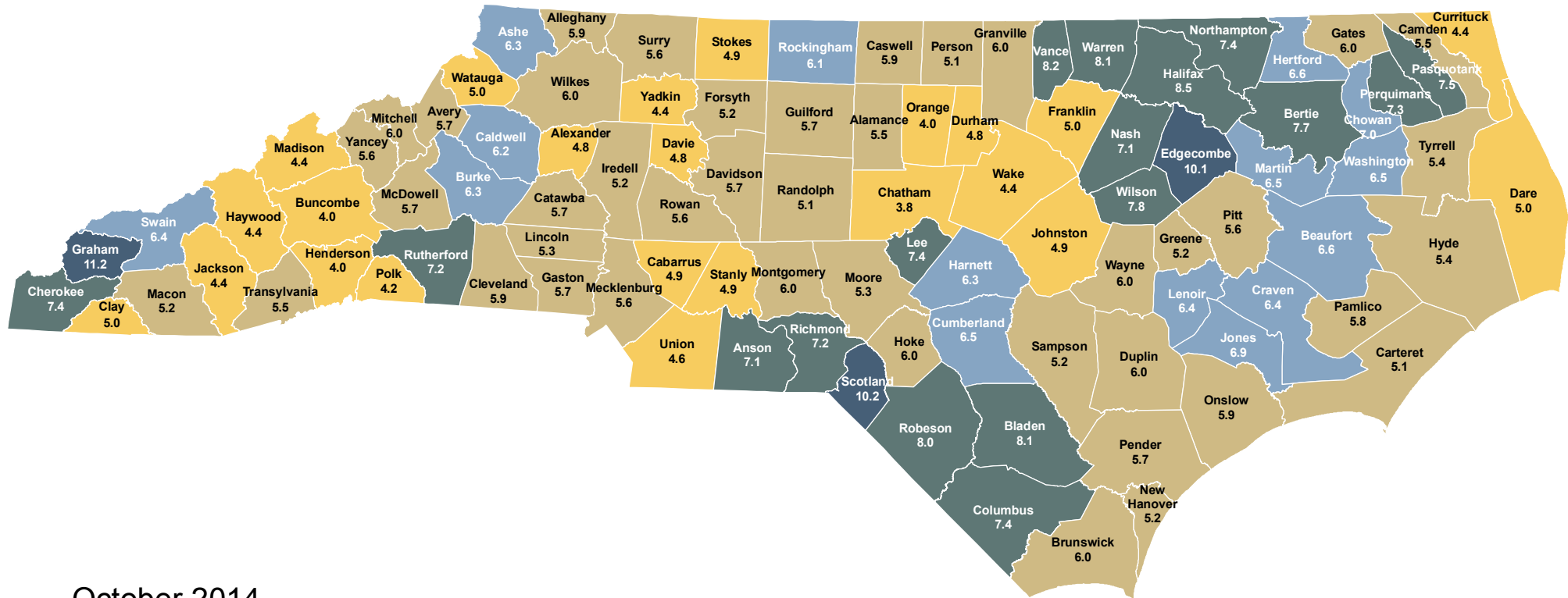
Conclusion

There are several additional tasks to be undertaken concerning our portfolio and cash management. The planned improvements are as follows:

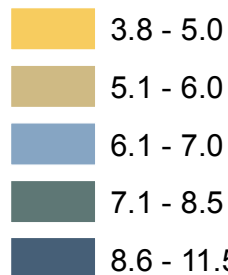
- Review and update investment policy, as needed.
- Review and update our cash flow planning, as needed.

We will continue to work toward these goals and will report regularly on their progress.

North Carolina Unemployment Rates by County October 2014



October 2014



- ▲ 2 Counties Higher Than Previous Month
- ▼ 98 Counties Lower Than Previous Month
- = 0 Counties Same as Previous Month

North Carolina Rate 5.5%
Not Seasonally Adjusted

Note: October 2014 data are preliminary.
Prepared by Labor & Economic Analysis Division, North Carolina Department of Commerce 11_2014



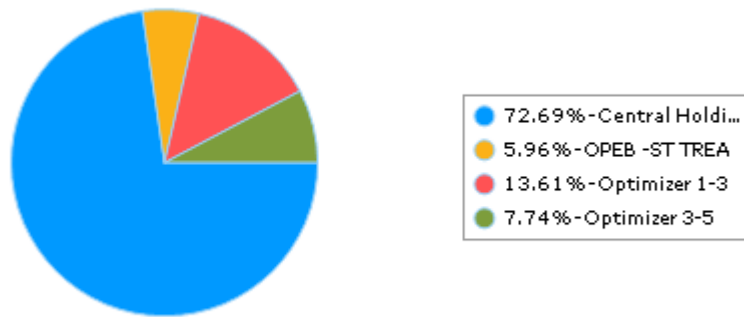
Union County **Distribution by Portfolio Name - Market Value** **All Portfolios**

Begin Date: 10/31/2014, End Date: 11/30/2014

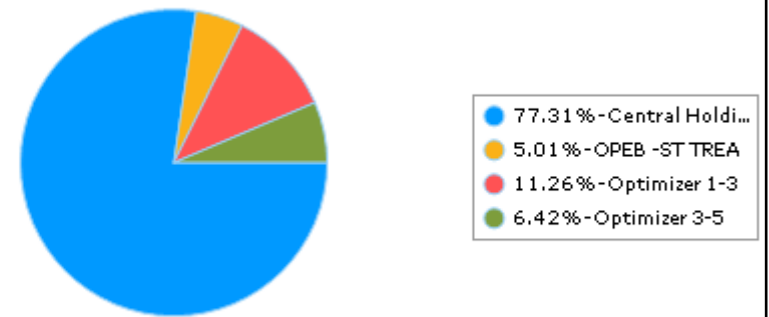
Portfolio Name Allocation

Portfolio Name	Market Value 10/31/2014	% of Portfolio 10/31/2014	Market Value 11/30/2014	% of Portfolio 11/30/2014
Central Holdings	177,768,323.23	72.69	228,658,411.91	77.31
OPEB -ST TREA	14,571,419.29	5.96	14,829,362.93	5.01
Optimizer 1-3	33,291,406.06	13.61	33,291,458.57	11.26
Optimizer 3-5	18,932,656.90	7.74	18,985,890.87	6.42
Total / Average	244,563,805.48	100.00	295,765,124.28	100.00

Portfolio Holdings as of 10/31/2014



Portfolio Holdings as of 11/30/2014





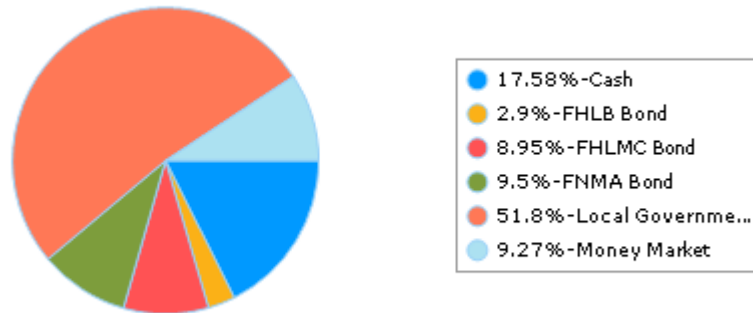
Union County **Distribution by Security Type - Market Value** **All Portfolios**

Begin Date: 10/31/2014, End Date: 11/30/2014

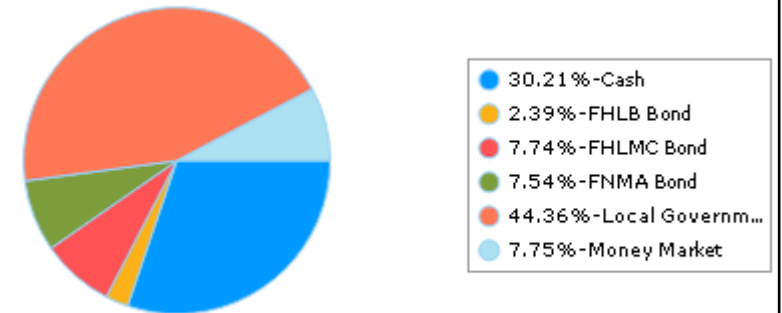
Security Type Allocation

Security Type	Market Value 10/31/2014	% of Portfolio 10/31/2014	Market Value 11/30/2014	% of Portfolio 11/30/2014
Cash	42,989,984.02	17.58	89,361,257.12	30.21
FHLB Bond	7,083,756.29	2.90	7,077,927.57	2.39
FHLMC Bond	21,895,958.76	8.95	22,905,973.92	7.74
FNMA Bond	23,244,347.91	9.50	22,293,447.95	7.54
Local Government Investment Pool	126,678,955.61	51.80	131,201,289.52	44.36
Money Market	22,670,802.89	9.27	22,925,228.20	7.75
Total / Average	244,563,805.48	100.00	295,765,124.28	100.00

Portfolio Holdings as of 10/31/2014



Portfolio Holdings as of 11/30/2014



Procurement Report

The Procurement Project Advertisement Report provides a snapshot of projected projects that are scheduled for bid within 30 to 60 or more days. This information can be used as a strategic business tool for the business community. If you have questions, please contact the procurement representative assigned to the solicitation.

Union County, North Carolina Procurement Project Advertisement Report Date: December 15, 2014



Project Description	Solicitation Method	Procurement Contact Person	Advertisement Date (estimated)	Due Date (Estimated)
Auditing Services	RFP	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	December 3, 2014	January 6, 2015
Union County Renovation - Phase XI, 4 th and 5 th Floor	IFB (Informal)	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	December 3, 2014	December 18, 2014
Rays Fork Interceptor	IFB	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	January 2015	February 2015
Short Line Extensions - FY15	IFB	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	January 2015	February 2015
Facilities Maintenance Services	RFP	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	January 2015	February 2015
Financial Advisory Services	RFP	David Shaul E-mail: David.shaul@co.union.nc.us Phone: (704) 283-3601	December 12, 2014	January 6, 2015
Food Services	IFB	David Shaul E-mail: David.shaul@co.union.nc.us Phone: (704) 283-3601	March 2015	April 2015
Apparel	IFB	Trina Horne E-mail: thorne@co.union.nc.us Phone: (704) 292-2562	January 2015	February 2015

Note: 1) The solicitation advertisement and due dates listed above are subject to change. Please check the Procurement web-page or contact a Procurement representative for updates.
2) IFB = Invitation for Bid, RFP = Request for Proposal, RFQ = Request for Qualifications, RFI = Request for Information.

General Fund Report Highlights

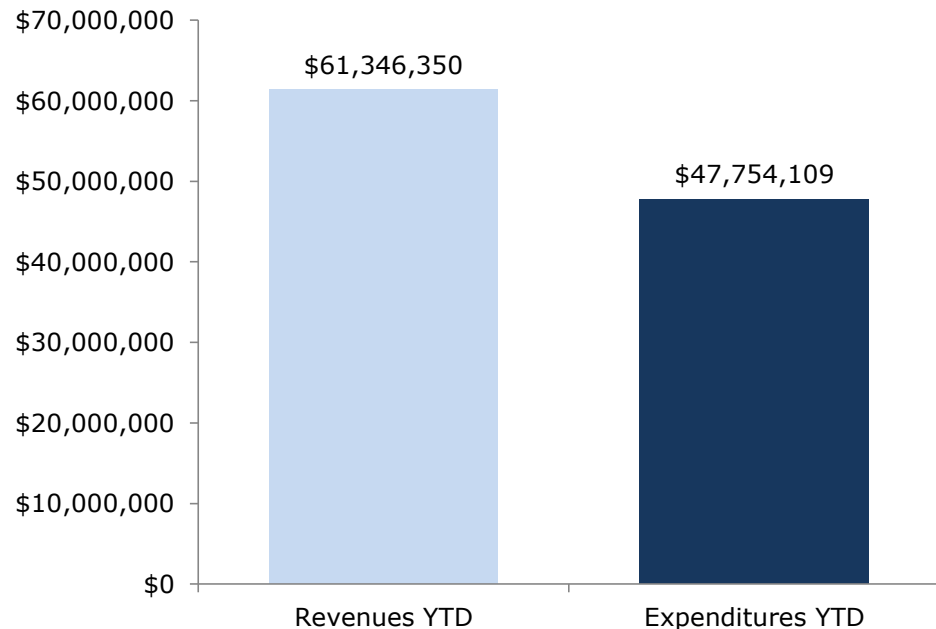
General Fund cash flows perform similarly to the combined funds chart seen on page 4. This is a result of the impact of ad valorem tax collections making up the largest part of the County-wide and General Fund budgeted revenues.

The General Fund is approximately \$27.24 million behind the same point last year in terms of revenue collections through October 31st. This is primarily due to ad valorem taxes being bifurcated between the General Fund and the Schools Budgetary Fund for the first time in FY 2015. This separation of ad valorem taxes caused a decline of \$26.06 million year over year in revenue collections.

Also, the General Fund is approximately \$30.46 million behind the same point last year in terms of expenditures through October 31st. Again, this is primarily due to the separation of the Schools Budgetary Fund spending from the General Fund for the first time in FY 2015. This separation of spending caused a decline of \$26.57 million year over year in contracts, grants and subsidies, primarily due to payments to the school system in FY 2014. These payments to the school system are now a part of the Schools Budgetary Fund in FY 2015. There is also a decline in interfund transfers of \$6.77 million year over year at this point in time; primarily due to pay-go capital contributions to the school system in the General Fund in FY 2014 that are now a part of the Schools Budgetary Fund in FY 2015.

General Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 1,161,038	7,469,746	(6,308,708)
August	6,752,453	8,238,304	(1,485,851)
September	8,231,181	12,663,147	(4,431,966)
October	14,845,666	10,733,725	4,111,941
November	30,356,012	8,649,187	21,706,825
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 61,346,350	47,754,109	13,592,241



Positive

Revenues collected and expenditures year to date are both behind the average due to the bifurcation of the General Fund and the Schools Budgetary. The net impact of this reduction in revenues and expenditures is positive, compared to prior years.

General Fund Fund Balance - Changes Year To Date

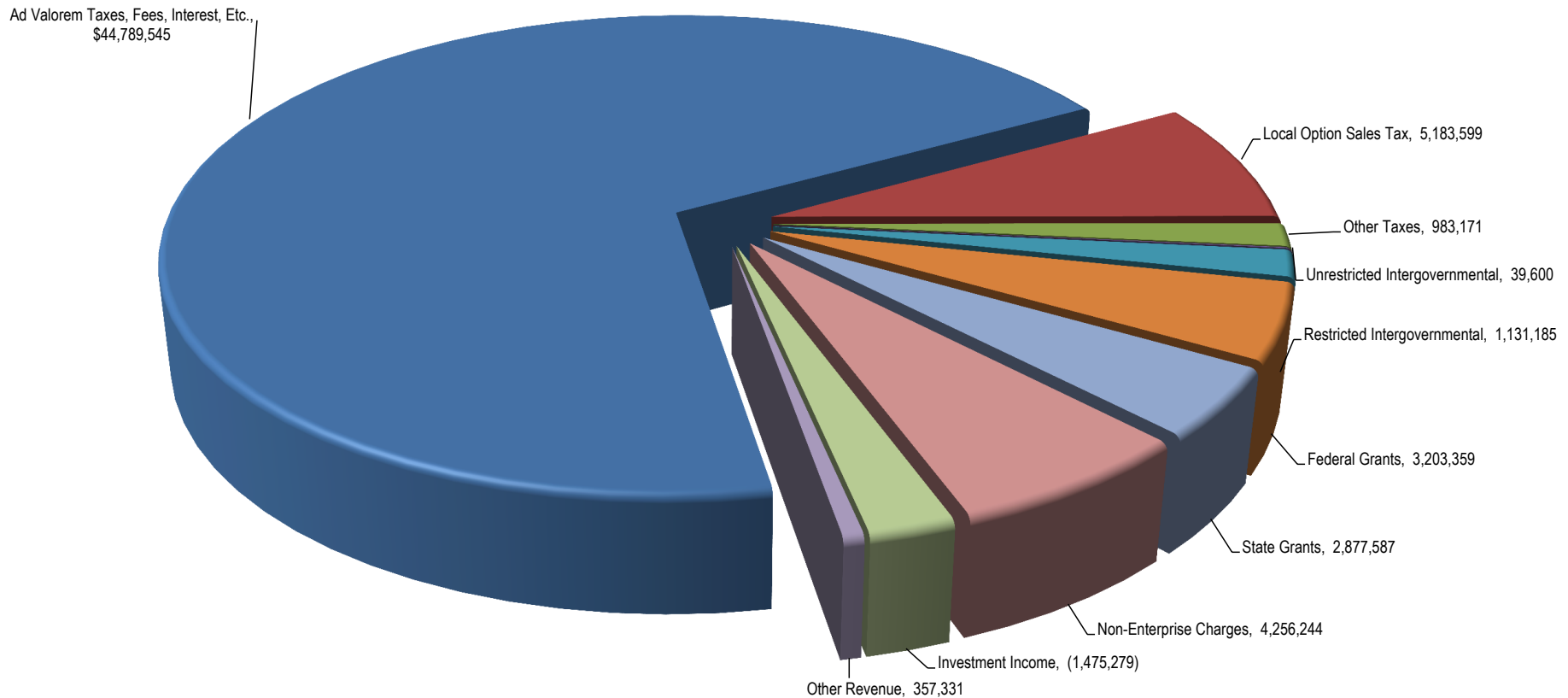
General Fund Fund Balance FYE 6/30/2014	\$ 80,147,839
Less: Non-Spendable Fund Balance	(204,937)
Less: Restricted Fund Balance	(14,979,838)
Less: Committed Fund Balance	(31,916,595)
Less: Assigned Fund Balance	(31,743,278)
Total Unassigned Available for Appropriation	<u>\$ 1,303,191</u>

This is an overview of the General Fund's Fund Balance beginning at the end of the previous fiscal year (6/30/2014), and delineates the uses of fund balance during the current fiscal year. From the fund balance at the end of the last fiscal year, we remove project balances, restricted fund balances, and non-spendable fund balance.

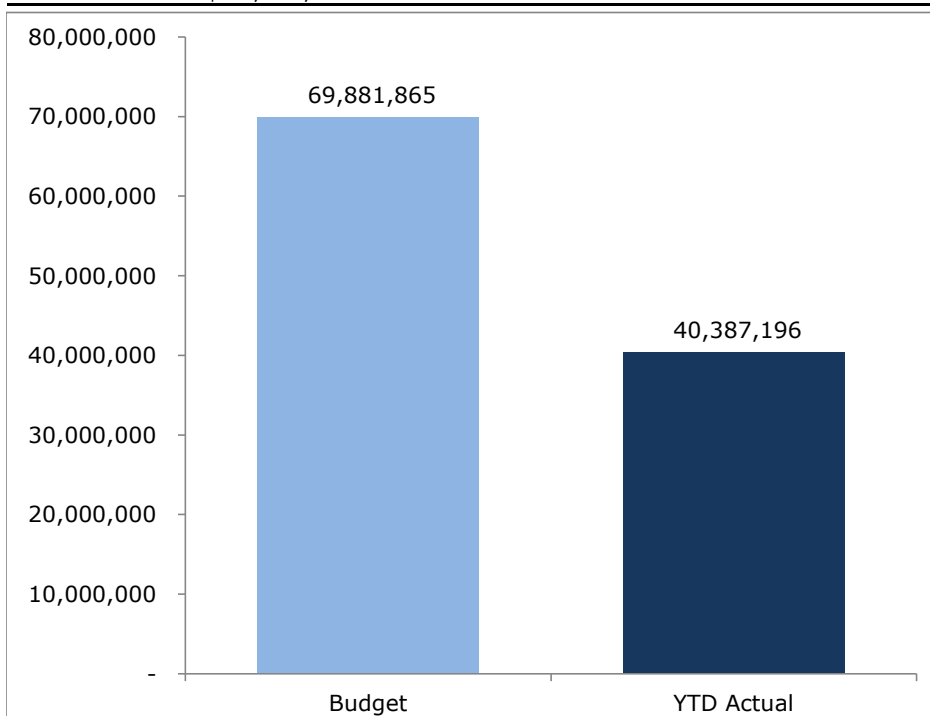
Additionally we have shown the amounts assigned for the FY 2015 Schools Budgetary Fund and the General Fund budgets (original and revised appropriations); including pay-go funding for the Human Services facility and other items.

General Fund Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Neutral
Ad Valorem Taxes, Fees, Interest, Etc.	\$ 44,789,545	76,391,825	58.63%	54.98%	3.65%	During the past three years, the General Fund has realized 39.98 percent of its actual revenues by November 30th. In FY 2015, the General Fund realized 38.86 percent of its budget estimates. This is led by early collection of ad valorem taxes that are currently over 3.6 percent ahead of the County's 3 year average. In addition, non-enterprise charges for service are higher than their historic 3 year average at this point. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses.
Local Option Sales Tax	5,183,599	30,093,981	17.22%	16.75%	0.47%	
Other Taxes	983,171	2,383,000	41.26%	41.08%	0.18%	
Unrestricted Intergovernmental	39,600	82,500	48.00%	25.37%	22.63%	
Restricted Intergovernmental	1,131,185	10,931,560	10.35%	14.79%	-4.45%	
Federal Grants	3,203,359	12,464,483	25.70%	24.97%	0.73%	
State Grants	2,877,587	8,575,120	33.56%	72.80%	-39.25%	
Non-Enterprise Charges	4,256,244	9,537,161	44.63%	35.40%	9.23%	
Investment Income	(1,475,279)	500,000	-295.06%	-706.14%	411.08%	
Other Revenue	357,331	6,901,931	5.18%	3.91%	1.27%	
Total YTD	\$ 61,346,342	157,861,561	38.86%	39.98%	-1.12%	



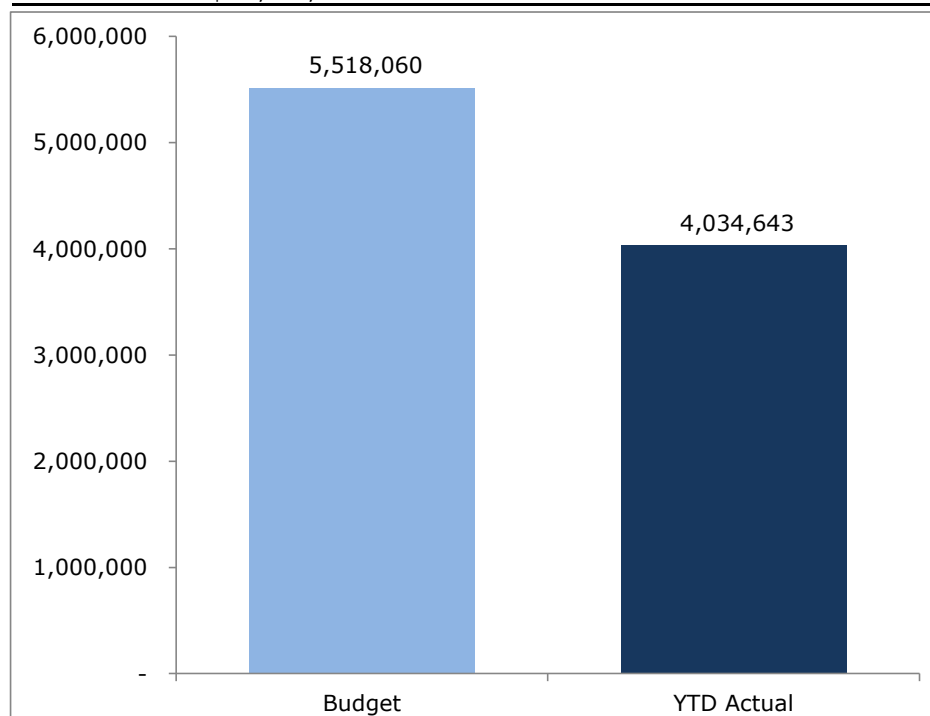
Current & Prior Ad Valorem Taxes		Revised Budget \$ 69,881,865		
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 672,898	0.96%	0.42%	0.54%
August	3,796,484	5.43%	4.28%	1.16%
September	3,078,606	4.41%	4.50%	-0.09%
October	9,368,508	13.41%	11.92%	1.48%
November	23,470,700	33.59%	35.25%	-1.67%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 40,387,196	57.79%	56.37%	1.42%



Neutral

The trend is neutral as a result of the first five months of collections coming in moderately stronger than the 3 year average actual collection rate. The collection rate is currently 1.42% ahead of the expected collection rate.

Current & Prior Ad Valorem Taxes - Auto		Revised Budget \$ 5,518,060		
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 50,563	0.92%	9.01%	-8.10%
August	1,109,898	20.11%	8.10%	12.01%
September	1,100,101	19.94%	7.08%	12.86%
October	976,053	17.69%	9.10%	8.59%
November	798,026	14.46%	9.37%	5.09%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 4,034,641	73.12%	42.66%	30.45%



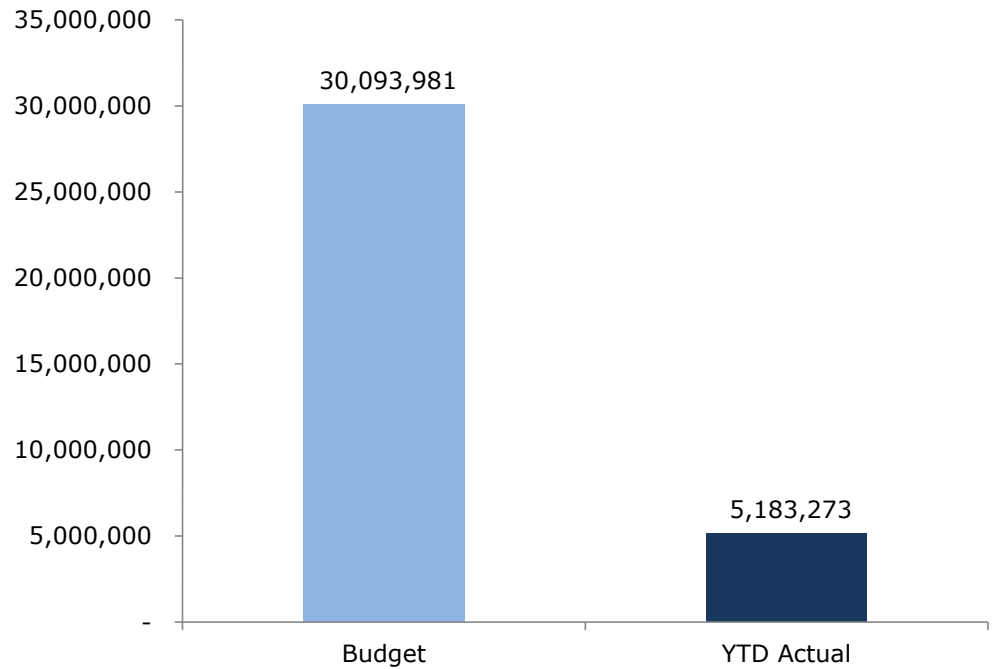
Positive

The trend is positive as a result of the first four months of collections coming in stronger than the 3 year average actual collection rate. The collection rate is currently 30.45% ahead of the expected collection rate due to the delay in Tax Rate changes by the NCVTS. As the year progresses this will normalize.

Combined Local Option Sales Tax

Revised Budget \$ 30,093,981

	FY 2014 Actual YTD	FY 2014 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2014 Variance To Average
July	\$ -	0.00%	0.00%	0.00%
August	-	0.00%	0.00%	0.00%
September	-	0.00%	0.00%	0.00%
October	2,569,727	8.54%	8.18%	0.36%
November	2,613,548	8.68%	8.53%	0.16%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 5,183,275	17.22%	16.71%	0.52%



Neutral

Combined Local Option Sales Taxes pursuant to North Carolina General Statutes Articles 39, 40 and 42 is up .52% over prior years' average to date.

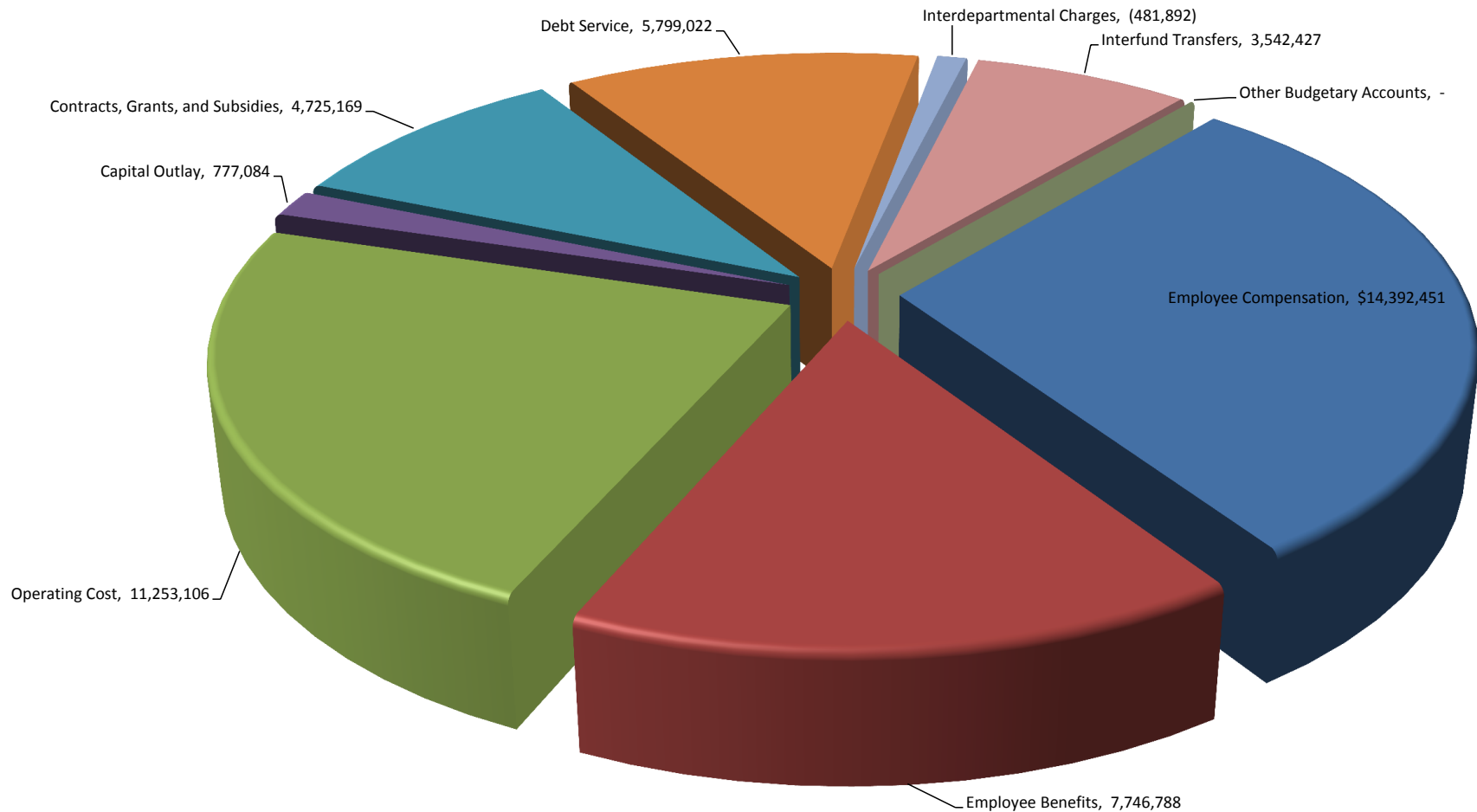
Fiscal year ending 2011 was the bottom of the bell curve for local option sales tax revenues, and given sales tax yielded over 12% of the General Fund revenue in FY 2014, we would expect this to continue increasing as the economy improves.

The Local Option Sales Tax is shown on a 3 month delay. For example: retail sales that occur in July, are reported to the State in August, State distribution calculations occur during September, and local option sales tax distributions are sent to counties and municipalities during October. By the State Treasurer's accounting requirements, the local option sales taxes from sales that occur in April, May and June, which are distributed to counties and municipalities in July, August and September, must be accrued to or accounted for during the month of June of each fiscal year.

By State Statute, 30% of Article 40 and 60% of Article 42 must be spent on school capital outlay or debt service for school capital outlay. These percentages of the local option sales taxes are currently all used by the County to pay a portion of the school facilities debt service.

General Fund Expenditures

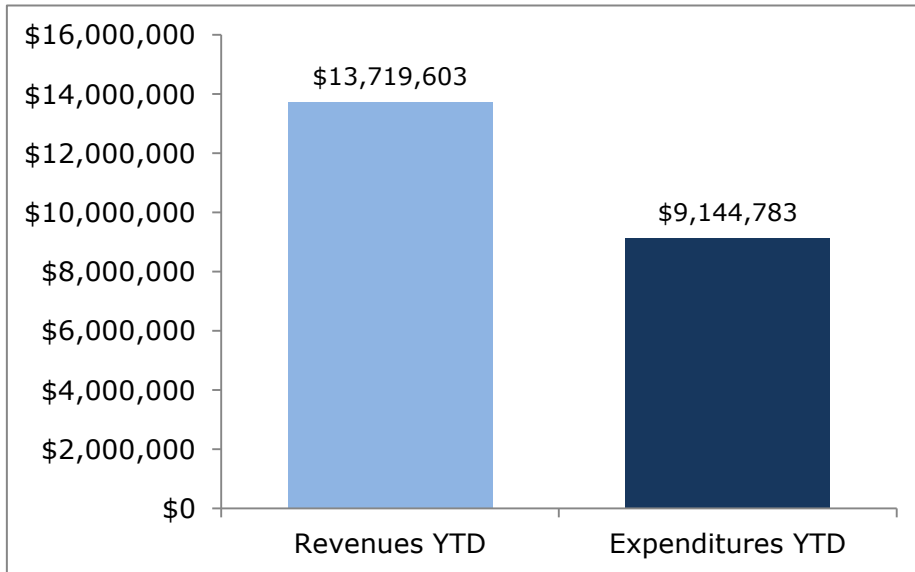
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Neutral
Employee Compensation	\$ 14,392,451	39,038,062	36.87%	37.96%	-1.09%	During the past three years, the General Fund has realized 27.05 percent of its actual expenditures by November 30th. In FY 2015, the General Fund realized 28.28 percent of its budget estimates. This is a result of higher than normal expenditures in debt service, employee benefits, interfund transfers, and capital outlay.
Employee Benefits	7,746,788	22,437,648	34.53%	32.82%	1.71%	
Operating Cost	11,253,106	33,455,076	33.64%	35.37%	-1.74%	
Capital Outlay	777,084	1,624,544	47.83%	29.28%	18.56%	
Contracts, Grants, and Subsidies	4,725,169	12,701,643	37.20%	41.97%	-4.77%	
Debt Service	5,799,022	48,400,730	11.98%	10.74%	1.24%	
Interdepartmental Charges	(481,892)	(1,602,626)	30.07%	26.32%	3.75%	
Interfund Transfers	3,542,427	11,934,600	29.68%	15.53%	14.16%	
Other Budgetary Accounts	-	861,358	0.00%	0.00%	0.00%	
Total YTD	\$ 47,754,155	168,851,035	28.28%	27.05%	1.23%	



Water and Sewer Fund Highlights

Water and Sewer Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/(Under)
July	\$ 872,580	1,251,329	(378,749)
August	3,435,117	1,723,238	1,711,879
September	3,262,781	2,047,063	1,215,718
October	3,376,723	2,183,965	1,192,758
November	2,772,399	1,939,199	833,200
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 13,719,600	9,144,794	4,574,806



Positive

Revenues are up over 11.8% above the same point in FY 2014, while expenditures have increased by roughly 2.7%. Net Revenues are over 36% higher than the same period last year.

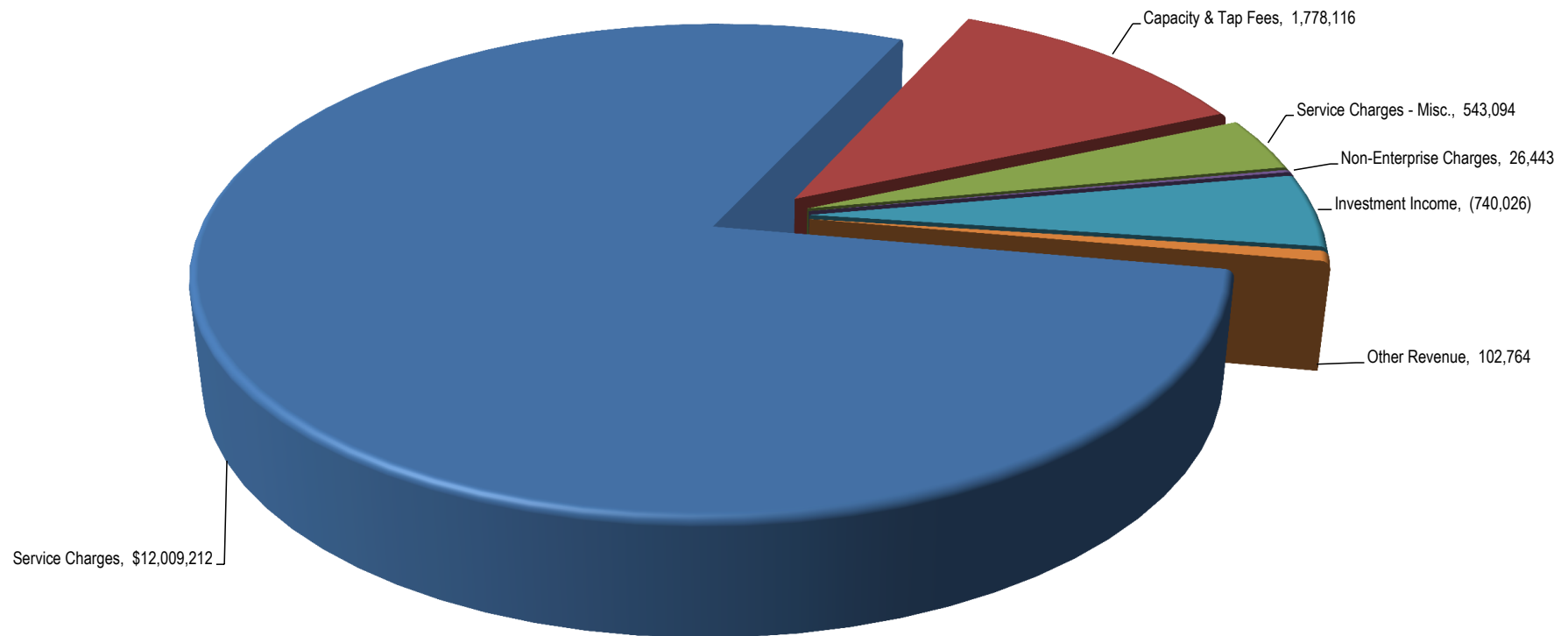
In comparison to FY 2014, the current fiscal year is off to a better start. Through the first 5 months last year the Water and Sewer Fund had a \$3.36 million positive cash flow, compared to the current year with a \$4.57 million positive cash flow.

Depending on the weather in the coming months the fund's trend faces uncertainty. The dry summer has helped the Water and Sewer fund service fee revenues exceed historical actual realized collections. Positive cash flow during the beginning of the year is necessary to support debt service principal payments at the end of the year, in the months of April and June.

Potential positives are that the fund implemented the first of a three phase of rate increases approved and adopted in June 2014 and took effect in July.

Water and Sewer Revenue

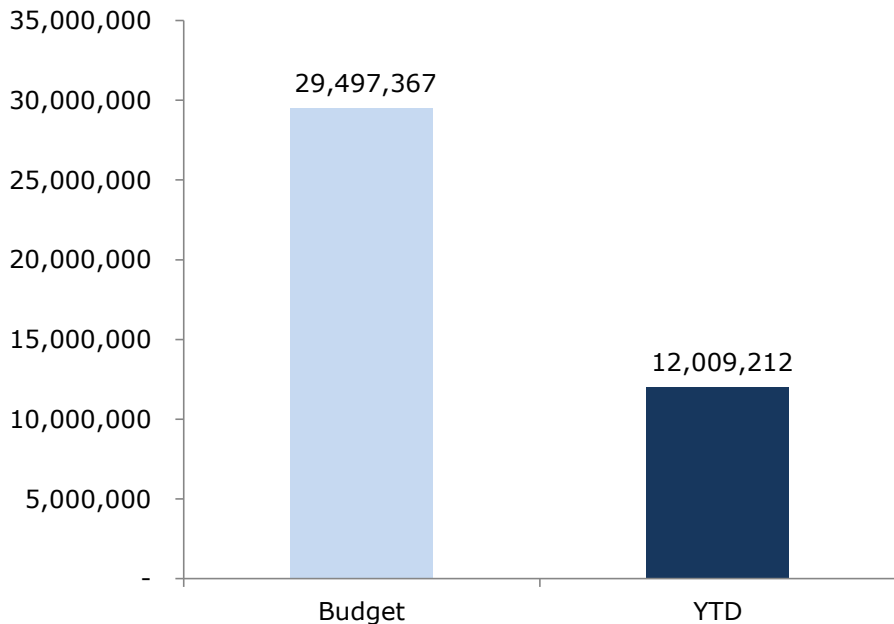
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Positive
Service Charges	\$ 12,009,212	29,497,367	40.71%	38.43%	2.28%	The County Water and Sewer Reveue is 6.8% above the 3-year average actual realized revenues collected. This is a combination of above average revenue generation in all line items, with the exception of Investment Income. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses.
Capacity & Tap Fees	1,778,116	3,246,230	54.77%	31.36%	23.42%	
Service Charges - Misc.	543,094	762,840	71.19%	43.06%	28.13%	
Non-Enterprise Charges	26,443	5,000	528.86%	31.08%	497.78%	
Investment Income	(740,026)	325,000	-227.70%	241.67%	-469.37%	
Other Revenue	102,764	31,100	330.43%	43.68%	286.75%	
Total YTD	\$ 13,719,603	33,867,537	40.51%	33.70%	6.81%	



SERVICE CHARGES

Revised Budget \$ 29,497,367

	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 946,556	3.21%	0.95%	2.26%
August	2,569,185	8.71%	10.14%	-1.43%
September	2,942,798	9.98%	8.97%	1.00%
October	3,030,873	10.28%	9.26%	1.01%
November	2,519,798	8.54%	9.09%	-0.55%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 12,009,210	40.71%	38.43%	2.28%



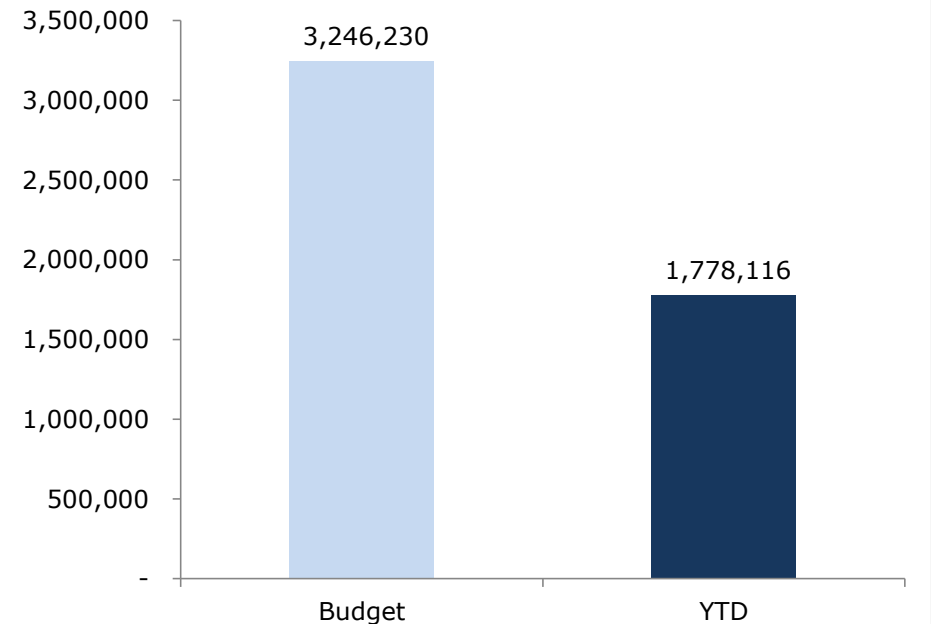
Neutral

Service charges are 2.28% over the 3 year variace, however this is after a 6.5% rate increase that was effective in July.

CAPACITY & TAP FEES

Revised Budget \$ 3,246,230

	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 539,280	16.61%	4.20%	12.41%
August	754,175	23.23%	4.16%	19.07%
September	174,205	5.37%	8.14%	-2.77%
October	172,521	5.31%	8.98%	-3.67%
November	137,935	4.25%	5.87%	-1.62%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 1,778,116	54.77%	31.36%	23.42%

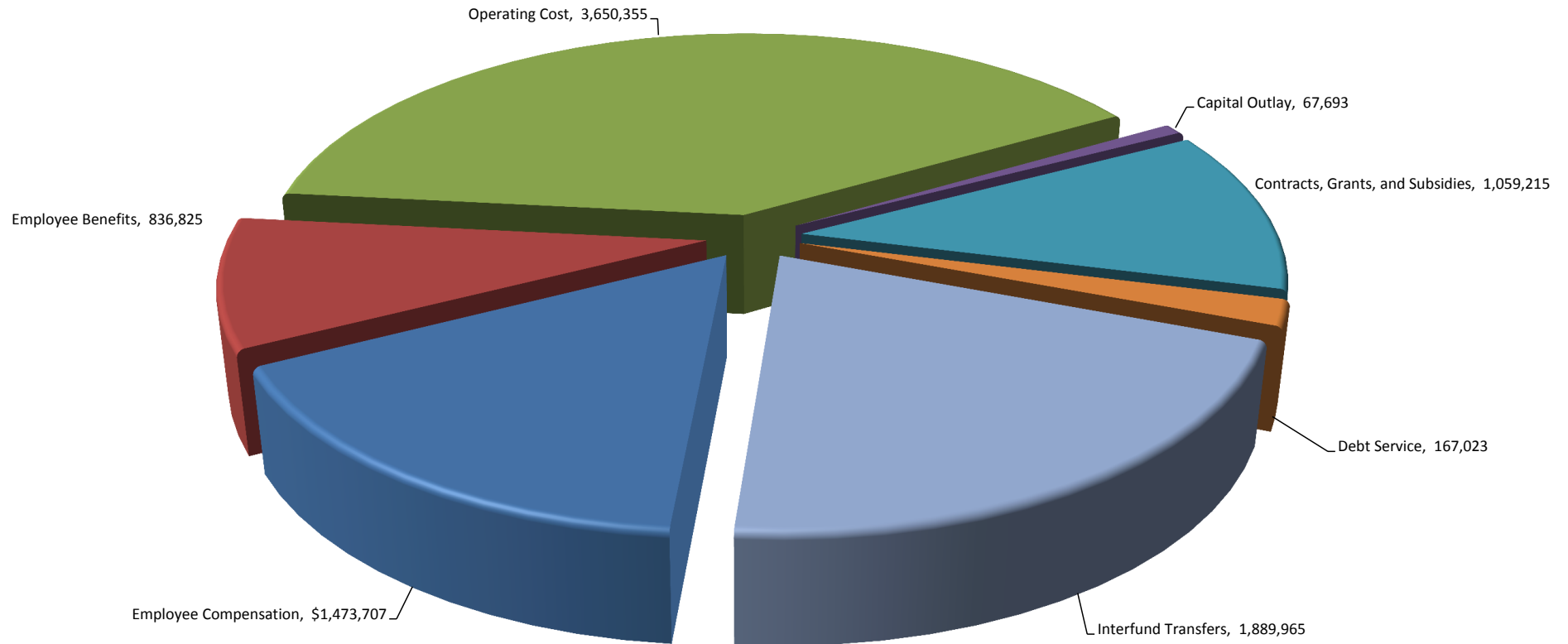


Positive

Capacity and Tap fees took off to a great start in July and August, however have slowed below their historical averages since August. The outlook is still positive, but may change depending on future data.

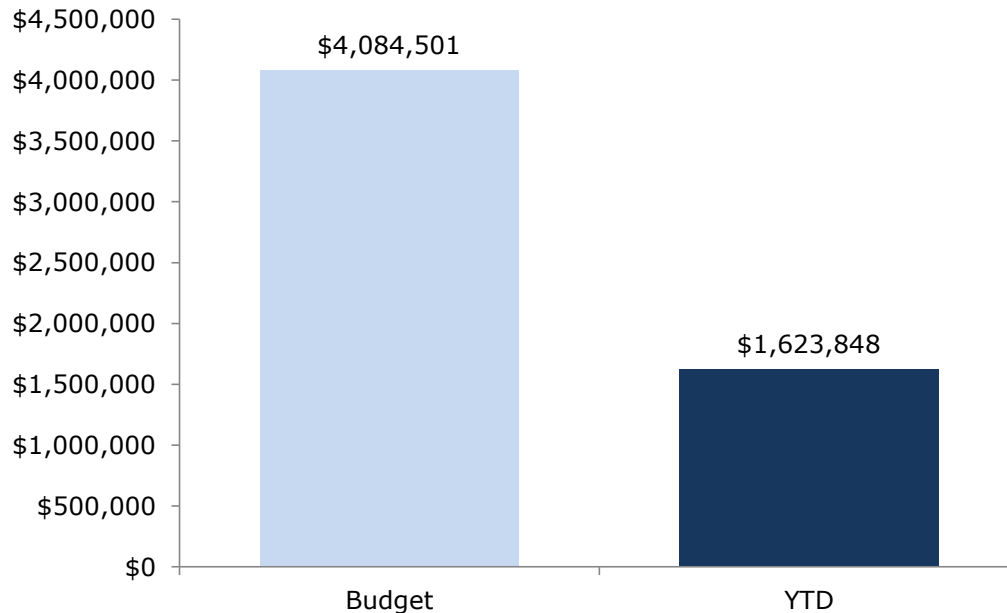
Water and Sewer Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Negative
Employee Compensation	\$ 1,473,707	4,262,599	34.57%	38.05%	-3.48%	The Water and Sewer expenditure trend is negative as a result of expenditures exceeding their 3 year averages through the same period by more than 3.53%. Employee benefits, interfund transfers, and Contracts, grants, and subsidies are all above their 3 year variance. As a result, the total expenditures are up slightly. We will continue to monitor these expenses in the coming months.
Employee Benefits	836,825	2,414,677	34.66%	32.59%	2.07%	
Operating Cost	3,650,355	13,824,732	26.40%	30.21%	-3.80%	
Capital Outlay	67,693	767,357	8.82%	11.32%	-2.50%	
Contracts, Grants, and Subsidies	1,059,215	2,614,402	40.51%	14.06%	26.45%	
Debt Service	167,023	6,155,226	2.71%	12.03%	-9.32%	
Interfund Transfers	1,889,965	4,863,416	38.86%	13.89%	24.97%	
Total YTD	\$ 9,144,783	34,902,409	26.20%	22.67%	3.53%	



Solid Waste Fund Operating Revenue

Tipping & Bag Fees		Revised Budget			\$ 4,084,501
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	
July	\$ 377,426	9.24%	8.51%	0.73%	
August	340,580	8.34%	8.88%	-0.54%	
September	332,953	8.15%	7.57%	0.59%	
October	282,654	6.92%	8.39%	-1.47%	
November	290,235	7.11%	8.09%	-0.99%	
December	-	0.00%	0.00%	0.00%	
January	-	0.00%	0.00%	0.00%	
February	-	0.00%	0.00%	0.00%	
March	-	0.00%	0.00%	0.00%	
April	-	0.00%	0.00%	0.00%	
May	-	0.00%	0.00%	0.00%	
June	-	0.00%	0.00%	0.00%	
Total YTD	\$ 1,623,848	39.76%	40.13%	-0.38%	



Neutral

This trend is neutral due to fees being generated are currently .38% below historical levels.

The Solid Waste Fund Revenues are performing below their 3 year average through November. This could be a result of the increases for bag rates, scrap tire fee disposal and a slow down in overall residential construction over the past year. Additionally, hauler revenue is down as a result of a new payment policy requiring secured payment from a financial institution.

YTD the County is approximately \$336K behind of the same point last year in terms of revenues collected.



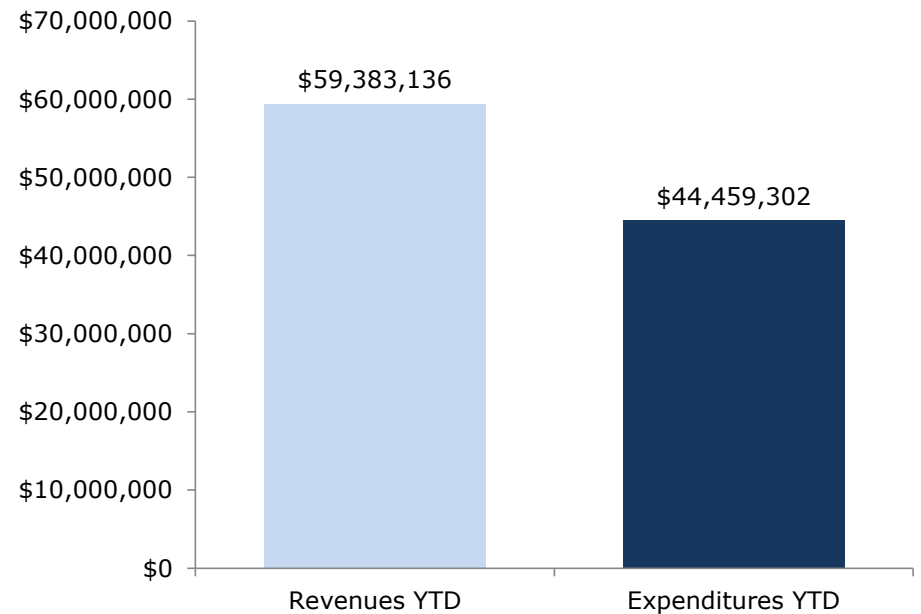
Schools Budgetary Fund Report Highlights

The School Budgetary Fund is a new fund and will typically be negative over the first 4 months of the fiscal year, as a result of revenues derived from ad valorem property taxes that are collected in earnest starting in October.

We expect this fund to close the fiscal deficit by December, however, in the mean time, have used funds on hand in order to pay for the expenditures to the Local Education Agency, which are broken into 12 monthly installments.

Schools Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 173,548	8,927,454	(8,753,906)
August	5,321,770	8,847,294	(3,525,524)
September	4,945,266	8,888,494	(3,943,228)
October	13,882,510	8,895,329	4,987,181
November	35,060,042	8,900,731	26,159,311
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 59,383,136	44,459,302	14,923,834



Positive

When expenditures exceed revenues, the County is forced to dip into funds on hand to provide the LEA their monthly allotment. It will be typical for this fund to run a deficit the first 4-5 month of the fiscal year, and normalize over the remainder of the year.

*All Funds**Gross Category Report*

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-107,302,159	-189,742,080	-82,439,921	43.45%	55.98%	55.25%
Local Option Sales Tax		-5,331,355	-30,947,443	-25,616,088	82.77%	16.51%	16.96%
Other Taxes		-1,344,815	-3,813,898	-2,469,083	64.74%	38.03%	37.31%
Unrestricted Intergovernmental Revenue		-39,600	-82,500	-42,900	52.00%	29.69%	27.67%
Restricted Intergovernmental Revenue		-1,131,185	-10,931,560	-9,800,375	89.65%	10.27%	17.19%
Federal Grants		-3,203,359	-12,464,483	-9,261,124	74.30%	24.92%	24.56%
State Grants		-2,877,587	-8,575,120	-5,697,533	66.44%	76.79%	79.24%
Non-Enterprise Charges For Services		-5,668,619	-12,048,013	-6,379,394	52.95%	40.12%	40.56%
Enterprise Charges for Services		-16,060,690	-37,649,413	-21,588,723	57.34%	34.92%	39.29%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		1,968,630	-2,360,000	-4,328,630	183.42%	-56.34%	-317.76%
Other Revenue		-465,515	-6,933,231	-6,467,716	93.29%	6.23%	6.26%
Internal Service Fund Charges		-9,326,945	-26,717,001	-17,390,056	65.09%	36.32%	29.09%
Interfund Transfers		-119,702	-339,282	-219,580	64.72%	82.46%	0.00%
Other Funding Sources		0	-12,725,209	-12,725,209	100.00%	0.00%	0.00%
Total	REVENUE	-150,902,901	-355,329,233	-204,426,332	57.53%	42.74%	31.82%
EXPENDITURES							
Employee Compensation		16,568,005	45,265,453	28,697,448	63.40%	37.98%	37.89%
Employee Benefits		9,536,487	27,205,806	17,669,319	64.95%	37.41%	34.18%
Operating Cost		22,526,993	70,817,533	48,290,540	68.19%	35.26%	32.72%
Capital Outlay		1,069,052	4,249,640	3,180,588	74.84%	33.88%	22.62%
Contracts, Grants, and Subsidies		44,300,901	110,626,784	66,325,883	59.95%	41.70%	41.47%
Debt Service		5,966,045	54,555,956	48,589,911	89.06%	17.05%	6.84%
Interdepartmental Charges		-481,892	-1,602,626	-1,120,734	69.93%	39.74%	20.10%
Interfund Transfers		13,570,550	36,329,598	22,759,048	62.65%	47.43%	0.00%
Other Budgetary Accounts		0	7,881,089	7,881,089	100.00%	0.00%	0.00%
Total	EXPENDITURES	113,056,141	355,329,233	242,273,092	68.18%	35.85%	24.37%
Total All Funds		-37,846,760	0				

GENERAL FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-44,789,545	-76,391,825	-31,602,280	41.37%	55.80%	55.07%
Local Option Sales Tax		-5,183,599	-30,093,981	-24,910,382	82.78%	16.51%	16.96%
Other Taxes		-983,171	-2,383,000	-1,399,829	58.74%	41.45%	40.89%
Unrestricted Intergovernmental Revenue		-39,600	-82,500	-42,900	52.00%	29.69%	27.67%
Restricted Intergovernmental Revenue		-1,131,185	-10,931,560	-9,800,375	89.65%	12.02%	17.19%
Federal Grants		-3,203,359	-12,464,483	-9,261,124	74.30%	24.92%	24.56%
State Grants		-2,877,587	-8,575,120	-5,697,533	66.44%	76.79%	79.24%
Non-Enterprise Charges For Services		-4,256,244	-9,537,161	-5,280,917	55.37%	35.75%	37.60%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		1,475,279	-500,000	-1,975,279	395.06%	-357.92%	-1633.30%
Other Revenue		-357,331	-6,901,931	-6,544,600	94.82%	5.70%	5.02%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-10,451,116	-10,451,116	100.00%	0.00%	0.00%
Total	REVENUE	-61,346,342	-168,312,677	-106,966,335	63.55%	44.62%	31.10%
EXPENDITURES							
Employee Compensation		14,392,451	39,038,062	24,645,611	63.13%	37.86%	38.01%
Employee Benefits		7,746,788	22,437,648	14,690,860	65.47%	37.03%	33.99%
Operating Cost		11,253,106	33,455,076	22,201,970	66.36%	36.13%	36.08%
Capital Outlay		777,084	1,624,544	847,460	52.17%	51.78%	33.24%
Contracts, Grants, and Subsidies		4,725,169	12,701,643	7,976,474	62.80%	42.16%	42.17%
Debt Service		5,799,022	48,400,730	42,601,708	88.02%	17.32%	6.72%
Interdepartmental Charges		-481,892	-1,602,626	-1,120,734	69.93%	39.74%	20.10%
Interfund Transfers		3,542,427	11,934,600	8,392,173	70.32%	46.58%	0.00%
Other Budgetary Accounts		0	323,000	323,000	100.00%	0.00%	0.00%
Total	EXPENDITURES	47,754,155	168,312,677	120,558,522	71.63%	35.91%	24.17%
Total	GENERAL FUND	-13,592,187	0				

DEBT SERVICE RESERVE FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
EXPENDITURES							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	0.00%	0.00%
Total	DEBT SERVICE RESERVE FUND	0	0				

SCHOOLS BUDGETARY FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-59,382,837	-108,376,464	-48,993,627	45.21%	0.00%	0.00%
Investment Income		-298	0	298	0.00%	0.00%	0.00%
Total	REVENUE	-59,383,135	-108,376,464	-48,993,329	45.21%	0.00%	0.00%
EXPENDITURES							
Contracts, Grants, and Subsidies		36,321,144	87,097,884	50,776,740	58.30%	0.00%	0.00%
Interfund Transfers		8,138,158	19,531,582	11,393,424	58.33%	0.00%	0.00%
Other Budgetary Accounts		0	1,746,998	1,746,998	100.00%	0.00%	0.00%
Total	EXPENDITURES	44,459,302	108,376,464	63,917,162	58.98%	0.00%	0.00%
Total	SCHOOLS BUDGETARY FUND	-14,923,833	0				

INFORMATION TECHNOLOGY FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-35	-250	-215	86.00%	0.00%	0.00%
Internal Service Fund Charges		-887,996	-2,134,209	-1,246,213	58.39%	0.00%	0.00%
Interfund Transfers		0	-52,000	-52,000	100.00%	0.00%	0.00%
Total	REVENUE	-888,031	-2,186,459	-1,298,428	59.38%	0.00%	0.00%
EXPENDITURES							
Employee Compensation		215,042	604,283	389,241	64.41%	0.00%	0.00%
Employee Benefits		99,253	296,743	197,490	66.55%	0.00%	0.00%
Operating Cost		451,156	1,136,517	685,361	60.30%	0.00%	0.00%
Capital Outlay		23,808	148,916	125,108	84.01%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	789,259	2,186,459	1,397,200	63.90%	0.00%	0.00%
Total	INFORMATION TECHNOLOGY FUND	-98,772	0				

SOLID WASTE CAPITAL RESERVE**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
EXPENDITURES							
Operating Cost		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	92.23%	0.00%
Total	SOLID WASTE CAPITAL RESERVE	0	0				

FACILITIES MANAGEMENT FUND

Category Report

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-526	0	526	0.00%	0.00%	0.00%
Other Revenue		-596	-200	396	-198.00%	0.00%	0.00%
Internal Service Fund Charges		-1,769,883	-4,251,269	-2,481,386	58.37%	0.00%	0.00%
Total	REVENUE	-1,771,005	-4,251,469	-2,480,464	58.34%	0.00%	0.00%
EXPENDITURES							
Employee Compensation		102,151	259,480	157,329	60.63%	0.00%	0.00%
Employee Benefits		54,007	183,423	129,416	70.56%	0.00%	0.00%
Operating Cost		1,334,171	3,683,566	2,349,395	63.78%	0.00%	0.00%
Capital Outlay		0	125,000	125,000	100.00%	0.00%	0.00%
Total	EXPENDITURES	1,490,329	4,251,469	2,761,140	64.95%	0.00%	0.00%
Total	FACILITIES MANAGEMENT FUND	-280,676	0				

FLEET MANAGEMENT FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Revenue		-86	0	86	0.00%	0.00%	0.00%
Internal Service Fund Charges		-175,222	-860,322	-685,100	79.63%	0.00%	0.00%
Total	REVENUE	-175,308	-860,322	-685,014	79.62%	0.00%	0.00%
EXPENDITURES							
Employee Compensation		66,385	180,520	114,135	63.23%	0.00%	0.00%
Employee Benefits		40,114	114,919	74,805	65.09%	0.00%	0.00%
Operating Cost		159,310	536,251	376,941	70.29%	0.00%	0.00%
Capital Outlay		0	25,000	25,000	100.00%	0.00%	0.00%
Other Budgetary Accounts		0	3,632	3,632	100.00%	0.00%	0.00%
Total	EXPENDITURES	265,809	860,322	594,513	69.10%	0.00%	0.00%
Total	FLEET MANAGEMENT FUND	90,501	0				

AUTOMATION ENHANCEMENT FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		0	-115,000	-115,000	100.00%	45.38%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	-115,000	-115,000	100.00%	45.38%	0.00%
EXPENDITURES							
Operating Cost		0	115,000	115,000	100.00%	52.20%	0.00%
Total	EXPENDITURES	0	115,000	115,000	100.00%	52.20%	0.00%
Total	AUTOMATION ENHANCEMENT FUND	0	0				

SPRINGS FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-327,253	-525,633	-198,380	37.74%	58.37%	56.40%
Local Option Sales Tax		-12,873	-72,175	-59,302	82.16%	16.55%	16.53%
Investment Income		-32	0	32	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-340,158	-597,808	-257,650	43.10%	51.98%	51.09%
EXPENDITURES							
Contracts, Grants, and Subsidies		156,547	597,808	441,261	73.81%	39.08%	32.93%
Total	EXPENDITURES	156,547	597,808	441,261	73.81%	39.08%	32.93%
Total	SPRINGS FIRE DISTRICT	-183,611	0				

EMERGENCY TELEPHONE SYSTEM**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Taxes		-255,905	-1,081,898	-825,993	76.35%	33.33%	33.33%
Investment Income		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-541,025	-541,025	100.00%	0.00%	0.00%
Total	REVENUE	-255,905	-1,622,923	-1,367,018	84.23%	32.96%	33.20%
EXPENDITURES							
Employee Compensation		18,723	50,932	32,209	63.24%	36.07%	39.35%
Employee Benefits		10,887	26,588	15,701	59.05%	35.46%	35.46%
Operating Cost		211,217	682,403	471,186	69.05%	44.47%	39.63%
Capital Outlay		0	863,000	863,000	100.00%	0.00%	0.00%
Debt Service		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	240,827	1,622,923	1,382,096	85.16%	39.03%	31.41%
Total	EMERGENCY TELEPHONE SYSTEM	-15,078	0				

WAXHAW FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-503,995	-787,788	-283,793	36.02%	62.91%	60.77%
Local Option Sales Tax		-24,982	-137,613	-112,631	81.85%	16.41%	16.78%
Investment Income		-7	0	7	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-528,984	-925,401	-396,417	42.84%	55.98%	54.59%
EXPENDITURES							
Contracts, Grants, and Subsidies		261,832	925,401	663,569	71.71%	44.45%	38.57%
Total	EXPENDITURES	261,832	925,401	663,569	71.71%	44.45%	38.57%
Total	WAXHAW FIRE DISTRICT	-267,152	0				

FEE SUPPORTED FIRE DISTRICTS***Category Report***

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-1,371,949	-2,385,602	-1,013,653	42.49%	57.88%	56.70%
Total	REVENUE	-1,371,949	-2,385,602	-1,013,653	42.49%	57.88%	56.70%
EXPENDITURES							
Contracts, Grants, and Subsidies		554,559	2,385,602	1,831,043	76.75%	29.95%	22.77%
Total	EXPENDITURES	554,559	2,385,602	1,831,043	76.75%	29.95%	22.77%
Total	FEE SUPPORTED FIRE DISTRICTS	-817,390	0				

WESLEY CHAPEL FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-929,296	-1,363,290	-433,994	31.83%	65.78%	65.68%
Local Option Sales Tax		-38,647	-233,500	-194,853	83.45%	16.50%	17.27%
Investment Income		-10	0	10	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-967,953	-1,596,790	-628,837	39.38%	58.26%	58.07%
EXPENDITURES							
Contracts, Grants, and Subsidies		454,488	1,596,790	1,142,302	71.54%	41.39%	38.97%
Total	EXPENDITURES	454,488	1,596,790	1,142,302	71.54%	41.39%	38.97%
Total	WESLEY CHAPEL FIRE DISTRICT	-513,465	0				

HEMBY BRIDGE FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-822,735	-1,207,286	-384,551	31.85%	65.14%	63.95%
Local Option Sales Tax		-39,959	-222,868	-182,909	82.07%	16.87%	16.71%
Investment Income		-14	0	14	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-862,708	-1,430,154	-567,446	39.68%	58.02%	57.41%
EXPENDITURES							
Contracts, Grants, and Subsidies		446,399	1,430,154	983,755	68.79%	43.20%	35.04%
Total	EXPENDITURES	446,399	1,430,154	983,755	68.79%	43.20%	35.04%
Total	HEMBY BRIDGE FIRE DISTRICT	-416,309	0				

STALLINGS FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-546,498	-1,089,794	-543,296	49.85%	56.11%	56.47%
Local Option Sales Tax		-31,295	-187,306	-156,011	83.29%	16.05%	17.13%
Investment Income		-9	0	9	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-577,802	-1,277,100	-699,298	54.76%	49.85%	50.49%
EXPENDITURES							
Contracts, Grants, and Subsidies		321,548	1,277,100	955,552	74.82%	34.92%	31.58%
Total	EXPENDITURES	321,548	1,277,100	955,552	74.82%	34.92%	31.58%
Total	STALLINGS FIRE DISTRICT	-256,254	0				

WATER AND SEWER OPERATING FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Restricted Intergovernmental Revenue		0	0	0	0.00%	0.00%	0.00%
Non-Enterprise Charges For Services		-26,443	-5,000	21,443	-428.86%	31.69%	30.47%
Enterprise Charges for Services		-14,330,422	-33,506,437	-19,176,015	57.23%	33.78%	39.40%
Debt Proceeds - Restrcticted Revenue		0	0	0	0.00%	0.00%	0.00%
Investment Income		740,026	-325,000	-1,065,026	327.70%	-1979.53%	-667.45%
Other Revenue		-102,764	-31,100	71,664	-230.43%	27.19%	44.97%
Other Funding Sources		0	-1,034,872	-1,034,872	100.00%	0.00%	0.00%
Total	REVENUE	-13,719,603	-34,902,409	-21,182,806	60.69%	30.46%	35.39%
EXPENDITURES							
Employee Compensation		1,473,707	4,262,599	2,788,892	65.43%	38.78%	36.93%
Employee Benefits		836,825	2,414,677	1,577,852	65.34%	38.60%	32.15%
Operating Cost		3,650,355	13,824,732	10,174,377	73.60%	33.82%	27.85%
Capital Outlay		67,693	767,357	699,664	91.18%	8.95%	13.69%
Contracts, Grants, and Subsidies		1,059,215	2,614,402	1,555,187	59.49%	18.14%	40.53%
Debt Service		167,023	6,155,226	5,988,203	97.29%	10.31%	14.81%
Interfund Transfers		1,889,965	4,863,416	2,973,451	61.14%	41.67%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	9,144,783	34,902,409	25,757,626	73.80%	33.80%	20.50%
Total	WATER AND SEWER OPERATING FUND	-4,574,820	0				

SOLID WASTE OPERATING FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Taxes		-105,739	-349,000	-243,261	69.70%	29.68%	27.31%
Enterprise Charges for Services		-1,730,268	-4,142,976	-2,412,708	58.24%	44.25%	38.55%
Investment Income		85,098	-35,000	-120,098	343.14%	-288.50%	1434.37%
Other Revenue		-4,738	0	4,738	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Other Funding Sources		0	-645,351	-645,351	100.00%	0.00%	0.00%
Total	REVENUE	-1,755,647	-5,172,327	-3,416,680	66.06%	48.96%	35.23%
EXPENDITURES							
Employee Compensation		250,849	744,592	493,743	66.31%	40.04%	39.20%
Employee Benefits		152,143	455,200	303,057	66.58%	39.71%	35.36%
Operating Cost		929,234	3,276,712	2,347,478	71.64%	31.87%	25.04%
Capital Outlay		200,467	695,823	495,356	71.19%	0.00%	7.67%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	1,532,693	5,172,327	3,639,634	70.37%	30.59%	26.51%
Total	SOLID WASTE OPERATING FUND	-222,954	0				

STORMWATER FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-13,422	-5,000	8,422	-168.44%	10.37%	0.00%
Interfund Transfers		-119,702	-287,282	-167,580	58.33%	41.67%	0.00%
Other Funding Sources		0	-16,162	-16,162	100.00%	0.00%	0.00%
Total	REVENUE	-133,124	-308,444	-175,320	56.84%	40.17%	0.00%
EXPENDITURES							
Employee Compensation		48,697	124,985	76,288	61.04%	37.65%	30.43%
Employee Benefits		16,937	49,398	32,461	65.71%	36.57%	26.88%
Operating Cost		2,900	134,061	131,161	97.84%	44.32%	35.30%
Capital Outlay		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	68,534	308,444	239,910	77.78%	36.88%	29.92%
Total	STORMWATER FUND	-64,590	0				

WORKERS' COMPENSATION FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		8,249	0	-8,249	0.00%	-59.94%	358.86%
Other Revenue		0	0	0	0.00%	0.00%	0.00%
Internal Service Fund Charges		-421,614	-587,782	-166,168	28.27%	37.90%	35.54%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-413,365	-587,782	-174,417	29.67%	36.09%	33.42%
EXPENDITURES							
Operating Cost		200,972	587,782	386,810	65.81%	61.08%	87.71%
Total	EXPENDITURES	200,972	587,782	386,810	65.81%	61.08%	87.71%
Total	WORKERS' COMPENSATION FUND	-212,393	0				

PENSION TRUST-RHCB PLAN (OPEB)**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		-372,385	-1,500,000	-1,127,615	75.17%	51.67%	38.50%
Internal Service Fund Charges		-795,589	-2,852,921	-2,057,332	72.11%	41.67%	0.00%
Total	REVENUE	-1,167,974	-4,352,921	-3,184,947	73.17%	47.12%	8.69%
EXPENDITURES							
Other Budgetary Accounts		0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	EXPENDITURES	0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	PENSION TRUST-RHCB PLAN (OPEB)	-1,167,974	0				

PENSION TRUST-SEP.ALLOW.(OPEB)**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		4,693	0	-4,693	0.00%	-730.52%	495.43%
Internal Service Fund Charges		-659,432	-1,810,468	-1,151,036	63.58%	33.17%	37.57%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-654,739	-1,810,468	-1,155,729	63.84%	32.74%	36.79%
EXPENDITURES							
Employee Benefits		579,533	1,227,210	647,677	52.78%	40.94%	41.38%
Other Budgetary Accounts		0	583,258	583,258	100.00%	0.00%	0.00%
Total	EXPENDITURES	579,533	1,810,468	1,230,935	67.99%	40.94%	41.38%
Total	PENSION TRUST-SEP.ALLOW.(OPEB)	-75,206	0				

HEALTH BENEFITS FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		20,434	0	-20,434	0.00%	-107.25%	-222.88%
Other Revenue		0	0	0	0.00%	0.00%	66.51%
Internal Service Fund Charges		-4,330,983	-12,890,880	-8,559,897	66.40%	35.78%	35.96%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-4,310,549	-12,890,880	-8,580,331	66.56%	35.64%	36.07%
EXPENDITURES							
Operating Cost		3,614,182	12,019,600	8,405,418	69.93%	30.93%	30.22%
Other Budgetary Accounts		0	871,280	871,280	100.00%	0.00%	0.00%
Total	EXPENDITURES	3,614,182	12,890,880	9,276,698	71.96%	30.93%	30.22%
Total	HEALTH BENEFITS FUND	-696,367	0				

DENTAL BENEFITS FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		2,114	0	-2,114	0.00%	-529.34%	628.67%
Internal Service Fund Charges		-197,889	-596,069	-398,180	66.80%	34.93%	37.49%
Total	REVENUE	-195,775	-596,069	-400,294	67.16%	34.52%	36.81%
EXPENDITURES							
Operating Cost		300,547	596,069	295,522	49.58%	38.04%	32.96%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	300,547	596,069	295,522	49.58%	38.04%	32.96%
Total	DENTAL BENEFITS FUND	104,772	0				

PROPERTY AND CASUALTY FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		5,492	0	-5,492	0.00%	-84.21%	1936.10%
Other Revenue		0	0	0	0.00%	0.00%	0.00%
Internal Service Fund Charges		-88,337	-733,081	-644,744	87.95%	40.34%	1.72%
Other Funding Sources		0	-36,683	-36,683	100.00%	0.00%	0.00%
Total	REVENUE	-82,845	-769,764	-686,919	89.24%	39.61%	1.18%
EXPENDITURES							
Operating Cost		419,843	769,764	349,921	45.46%	93.07%	35.76%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	419,843	769,764	349,921	45.46%	93.07%	35.76%
Total	PROPERTY AND CASUALTY FUND	336,998	0				

GENERAL CAPITAL PROJECT FUND**Fund 40**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
PR067	4H PAVILLION/ANCILLARY FACILITIES	80,000	47,107	21,893	11,000
PR072	COMMUNITY SERVICES FACILITIES	125,000	8,137	55,370	61,493
PR071	COUNTY FACILITIES MAINTENANCE & REPAIRS	125,000	-	-	125,000
PR051	DSS BUS.AUTOMATN.PH2.	1,332,781	1,331,681	-	1,100
PR061	DSS BUSINESS AUTOMATION PH II	1,024,410	935,293	88,318	799
PR063	ELECTRONIC MED RECORDS (HEALTH)	175,000	-	89,699	85,301
PR056	ENERGY SAVINGS PROJECTS	122,675	21,257	4,200	97,218
PR027-PR280	GOV FAC RENOVATIONS	14,614,112	13,915,544	120,200	578,369
PR064	HISTORIC COURTHOUSE RENOVATION	75,000	-	-	75,000
PR028	HISTORIC PO RENOVATIONS PHASE 1	160,151	77,739	-	82,412
PR059	HUMAN SERVICES CAMPUS	42,150,000	558,200	3,229,451	38,362,349
PR048	I.T. INFRASTRUCTURE	1,588,238	595,158	16,616	976,464
PR050	INSPECT.MOBILE OFFICE	123,400	114,420	-	8,980
PR041	JHP BRIDGE	715,496	623,333	10,263	81,900
PR043	JHP PASSIVE AREA	803,946	276,068	-	527,878
PR020	LAW ENF-FIREARMS RANGE	6,555,665	1,514,191	376,904	4,664,570
PR019	LAW ENF-JAIL EXPANSION	1,922,745	1,812,629	110,114	1
PR070	LIBRARY - MONROE CHILLER REPLACEMENT	200,000	-	-	200,000
PR279	OTHER FACILITY RENOV	-	63,916	-	(63,916)
PR066	PARKS & REC COMP MASTER PLAN	100,000	57,041	37,036	5,923
PR062	PHONE SYSTEM UPGRADE	655,000	363,344	51,648	240,008
PR073	REGISTER OF DEEDS REDACTION SOFTWARE	177,000	-	177,000	-
PR069	SPCC - DEFERRED MAINTENANCE	1,600,000	119,715	-	1,480,285
PR068	SPCC - WELDING LAB	150,000	37,588	-	112,413
PR065	STORAGE GARAGE-SPEC RESP VEHICLES	250,000	-	-	250,000
TOTAL INCEPTION TO DATE		\$ 74,825,619	\$ 22,472,362	\$ 4,388,713	\$ 47,964,545

SCHOOLS CAPITAL PROJECT FUND**Fund 41**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
BUS	BUSES	\$ 84,444	\$ -	\$ -	\$ 84,444
S06	CAPITAL OUTLAY ALLOC - FY2011	1,303,552.00	1,303,552.00	-	-
S13	CAPITAL OUTLAY ALLOC - FY2013	4,000,000.00	4,001,900.00	-	(1,900)
S14A	CAPITAL OUTLAY FY 2014 PHS STADIUM	1,742,334.00	1,742,334.00	-	-
S14B	CAPITAL OUTLAY FY 2014 SAFETY/SECUR	1,026,875.00	762,130.74	-	264,744
S14C	CAPITAL OUTLAY FY 2014 FAC,IT,ADA	230,791.00	236,977.84	-	(6,187)
S14D	CAPITAL OUTLAY FY 2014 ADDITIONAL	5,357,859.00	4,494,752.47	-	863,107
S14E	BENTON HEIGHTS ROOF REPAIR	505,395.00	-	-	505,395
S14F	EAST UNION MIDDLE ROOF REPAIR	326,970.00	196,850.00	-	130,120
S14G	FOREST HILLS HIGH ROOF REPAIR	406,485.00	-	-	406,485
S14H	HEMBY BRIDGE ELEMENTARY ROOF REPAIR	307,350.00	283,190.00	-	24,160
S14I	INDIAN TRAIL ELEMENTARY ROOF REPAIR	355,065.00	46,187.64	-	308,877
S14J	MARSHVILLE ELEMENTARY ROOF REPAIR	425,685.00	12,400.00	-	413,285
S14K	MONROE HIGH ROOF REPAIR	300,050.00	272,765.72	-	27,284
S14L	MONROE MIDDLE ROOF REPAIR	157,410.00	127,961.16	-	29,449
S14M	NEW SALEM ELEMENTARY ROOF REPAIR	312,150.00	132,477.49	-	179,673
S14N	PARKWOOD HIGH ROOF REPAIR	34,950.00	-	-	34,950
S14O	PARKWOOD MIDDLE ROOF REPAIR	136,000.00	110,660.00	-	25,340
S14P	PIEDMONT HIGH ROOF REPAIR	563,940.00	522,596.90	-	41,343
S14Q	PIEDMONT MIDDLE ROOF REPAIR	1,477,380.00	-	-	1,477,380
S14R	SOUTH PROVIDENCE ROOF REPAIR	503,200.00	445,372.50	-	57,828
S14S	SUN VALLEY HIGH ROOF REPAIR	1,091,400.00	-	-	1,091,400
S14T	SUN VALLEY MIDDLE ROOF REPAIR	487,140.00	-	-	487,140
S14U	TECHNICAL SERVICES ROOF REPAIR	204,315.00	6,100.00	-	198,215
S14V	UNIONVILLE ELEMENTARY ROOF REPAIR	13,680.00	-	-	13,680
S14W	WALTER BICKET EDUCATION CENTER ROOF	622,440.00	24,385.00	-	598,055
S14X	WEDDINGTON MIDDLE/ELEMENTARY ROOF	39,300.00	4,000.00	-	35,300
S14Y	WESLEY CHAPEL ELEMENTARY ROOF REPAI	349,665.00	-	-	349,665
S14Z	WESTERN UNION ELEMENTARY ROOF	670,125.00	20,000.00	-	650,125
S14AA	WINGATE ELEMENTARY ROOF REPAIR	288,500.00	-	-	288,500
S15	CAPITAL OUTLAY FY 2015	19,069,779.00	354,468.12	-	18,715,311
TECH	TECHNOLOGY	377,359.00	-	-	377,359
TOTAL INCEPTION TO DATE		\$ 42,771,588	\$ 15,101,062	\$ -	\$ 27,670,526

WATER AND SEWER CAPITAL PROJECT FUND

Fund 64

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
MS006	WASTEWATER R&R PROGRAM	1,212,360	\$ -	\$ -	\$ 1,212,360.00
MS009	MANHOLE REHAB 12ML & GRASSY BRANCH	1,136,640	57,248.70	749,210.48	330,180.82
MW001	MISC WATER LINE REPLACEMENT	633,531	362,795.47	156,748.63	113,986.90
MW008	HWY84 24" WL RELOCATION	499,848	493,916.78	-	5,931.22
MW015	762 ZONE TRANSMISSION MAIN (BYPASS)	1,681,700	73,800.00	-	1,607,900.00
MW016	WATER R&R PROGRAM	954,000	-	-	954,000.00
MW017	SHORT LINE EXTENSIONS WATER	1,098,473	567,472.76	-	531,000.24
MW018	SHORT LINE EXTENSIONS FY 14	692,527	616,598.80	55,249.28	20,678.92
MW019	GALVANIZED WATERLINE REPLACEMENT FY 14	1,046,000	238,572.96	417,003.73	390,423.31
MW020	WL REPLACEMENT AUSTIN CH RD/RKY RV	987,000	119,672.50	42,927.50	824,400.00
MW021	PILGRIMS PRIDE LINE & VAULT REPLACE	200,000	29,745.40	33,646.60	136,608.00
MW022	SHORT LINE EXTENSIONS TO COUNTY FACILITIES	300,000	-	-	300,000.00
MW023	SHORT LINE EXTENSION FY 15	-	22,449.00	38,976.00	(61,425.00)
MW024	GALVANIZED WATERLINE REPLACEMENT FY 15	-	35,924.70	33,025.30	(68,950.00)
PW005	PW (GOV) FAC RENOVATIONS	1,826,276	1,145,469.83	120,705.18	560,100.99
PW006	EXPAND OPERATIONS CENTER	9,089,100	655,730.41	7,790,134.43	643,235.16
PW007	MASTER PLAN UPDATE	318,000	-	199,400.00	118,600.00
SE002	EAST SIDE IMPROVEMENTS	8,657,957	8,296,039.46	218,226.92	143,690.62
SE003	RAYS FORK INTERCEPTOR	6,180,000	300,679.52	71,279.48	5,808,041.00
SP011	12 ML WWTP DESIGN & INTERIM IMPRV	11,513,215	1,400,085.39	573,631.95	9,539,497.66
SP015	TALLWOOD WWTP REPLACEMENT	2,454,960	2,381,745.41	788.38	72,426.21
SP017	CC HEADWORKS IMPROVEMENTS	8,906,000	285,075.00	437,283.00	8,183,642.00
SP018	HUNLEY CREKK WWTP DECOMMISSION	127,000	-	19,000.00	108,000.00
SP019	12 MILE CREEK WWTP EXPANSION	101,200	-	-	101,200.00
SP020	GRASSY BRANCH WWTP	550,000	30,697.39	2,758.61	516,544.00
SP021	OLDE SYCAMORE WWTP IMPROVEMENTS	270,000	2,007.60	40,522.40	227,470.00
SW022	EAST FORK 12M CRK PARALLEL TRUNK	7,162,600	2,077,321.85	6,039,822.21	(954,544.06)
SW026	STALLINGS- COLLECTION SYSTEM	431,200	64,200.00	324,000.00	43,000.00
SW028	MINERAL SPRINGS-COLLECTION SYSTEM	1,267,240	1,123,896.33	3,642.25	139,701.42
SW029	CC I&I STUDY & REMEDIATION	2,186,300	256,300.00	257,125.00	1,672,875.00
SW030	CC INTERCEPTOR IMPROVEMENTS PH I	257,500	-	-	257,500.00
SW031	WASTEWATER PUMP STATION IMPROVEMENT	1,503,000	-	110,456.00	1,392,544.00
SW033	UNIONVILLE COMM CENTER WW SERVICE	103,000	-	-	103,000.00
SW034	FAIRVIEW DOWNTOWN WW SERVICE	206,000	-	-	206,000.00
SW035	COLLECTION SYSTEM SSES & REHAB	500,000	-	-	500,000.00
SW036	PUMPING STATION UPGRADE	212,000	-	32,000.00	180,000.00
SW037	WEST FORK 12ML INTERCEPTOR IMPROVME	741,600	-	-	741,600.00
WP003	CRWTP RESERVOIR EXPANSION	20,687,780	3,863,623.80	927,603.84	15,896,552.36
WP004	CRWTP PLANT EXPANSION	4,336,040	1,434,176.96	2,910,870.54	(9,007.50)
WP005	YADKIN WATER SUPPLY	4,369,510	1,613,914.05	2,309,922.39	445,673.56
WP007	CRWTP (PLANT) EXPANSION	927,000	-	-	927,000.00
WT043	HWY 75 BPS REHAB	1,080,600	94,760.00	3,000.00	982,840.00
WT044	WEDD ELEVATED STORAGE TANK	5,774,045	909,002.40	3,580,651.44	1,284,391.16
WT053	DEVELOPMENT OF 880 PRESSURE ZONE	5,126,200	928,143.98	16,810.00	4,181,246.02
WT054	MARSHVILLE WATER TANK REHAB	639,000	17,400.00	71,600.00	550,000.00
WT057	853 SOUTH ZONE TANK	412,000	-	-	412,000.00

WATER AND SEWER CAPITAL PROJECT FUND**Fund 64**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
WT059	NEW ADDITIONAL MARSHVILLE TANK	412,000	-	-	412,000.00
WT060	IT ADDT TANK 1/WATKINS BPS IMP	412,000	-	-	412,000.00
WT061	853 WEST ZONE TRANSMISSION MAIN	1,283,000	-	1,280,000.00	3,000.00
WT063	STORAGE TANK REHAB	318,000	2,400.00	61,600.00	254,000.00
TOTAL INCEPTION TO DATE		\$ 120,783,402	\$ 29,500,866	\$ 28,929,622	\$ 62,352,914

UCPS Narrative

The FY 2014-2015 Union County Public Schools (UCPS) Operating and Capital Budget Monthly Reports are compiled from data provided by UCPS's Chief Finance Officer to the County and includes transactions, personnel counts, and membership (student counts) for and through the month ending November 30th, 2014. Transactional data is summarized using categories provided by UCPS utilizing the North Carolina Department of Public Instruction's (NC DPI) uniform chart of accounts (also referred to by NC DPI as the standard chart of accounts).

The All Funds Summary Report provides an overall summary of sources and uses of funds, by category, for seven UCPS funds. This summary report is followed by an All Funds Detail report with sources and uses provided in more detail. These two summary reports are then followed by individual fund reports for seven of UCPS's funds including: the State Public School Fund, Local General Fund (aka General Fund or Local Current Expense Fund), Federal Grants Fund, Capital Outlay Fund, Child Nutrition Fund (aka School Food Service Fund), After School Program Fund (aka Child Care Fund or After School Care Fund), and Other Specific Revenue Fund (aka Other Special Revenue Fund). There is an eighth fund, the Individual Schools Fund, which is not presented in the monthly reports.

The purpose for each of these funds, as provided in the Union County Board of Education's Financial Statements for the year ended June 30, 2014, is as follows:

- Major governmental funds:
 - Fund 2 - General Fund. The General Fund is the general operating fund of the Board [of Education]. The General Fund accounts for all financial resources except those that are accounted for in another fund.
 - Fund 1 - State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.
 - Individual Schools Fund. The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.
 - Fund 4 - Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Union County appropriations, restricted sales tax moneys, proceeds of Union County bonds issued for public school construction, as well as certain State assistance.
 - Fund 8 - Other Special Revenue Fund. The Other Special Revenue Fund is used to account for revenues from reimbursements (including indirect costs), fees for actual costs, tuition, sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received from prekindergarten programs and other special programs.
- Non-major governmental funds:
 - Fund 3 - Federal Grants Fund. The Board [of Education] has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues, such as in the Federal Grants Fund.
- Major enterprise funds:
 - Fund 5 - School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.
 - Fund 7 - Child Care Fund. The Child Care Fund is used to account for the after school care program within the school system.

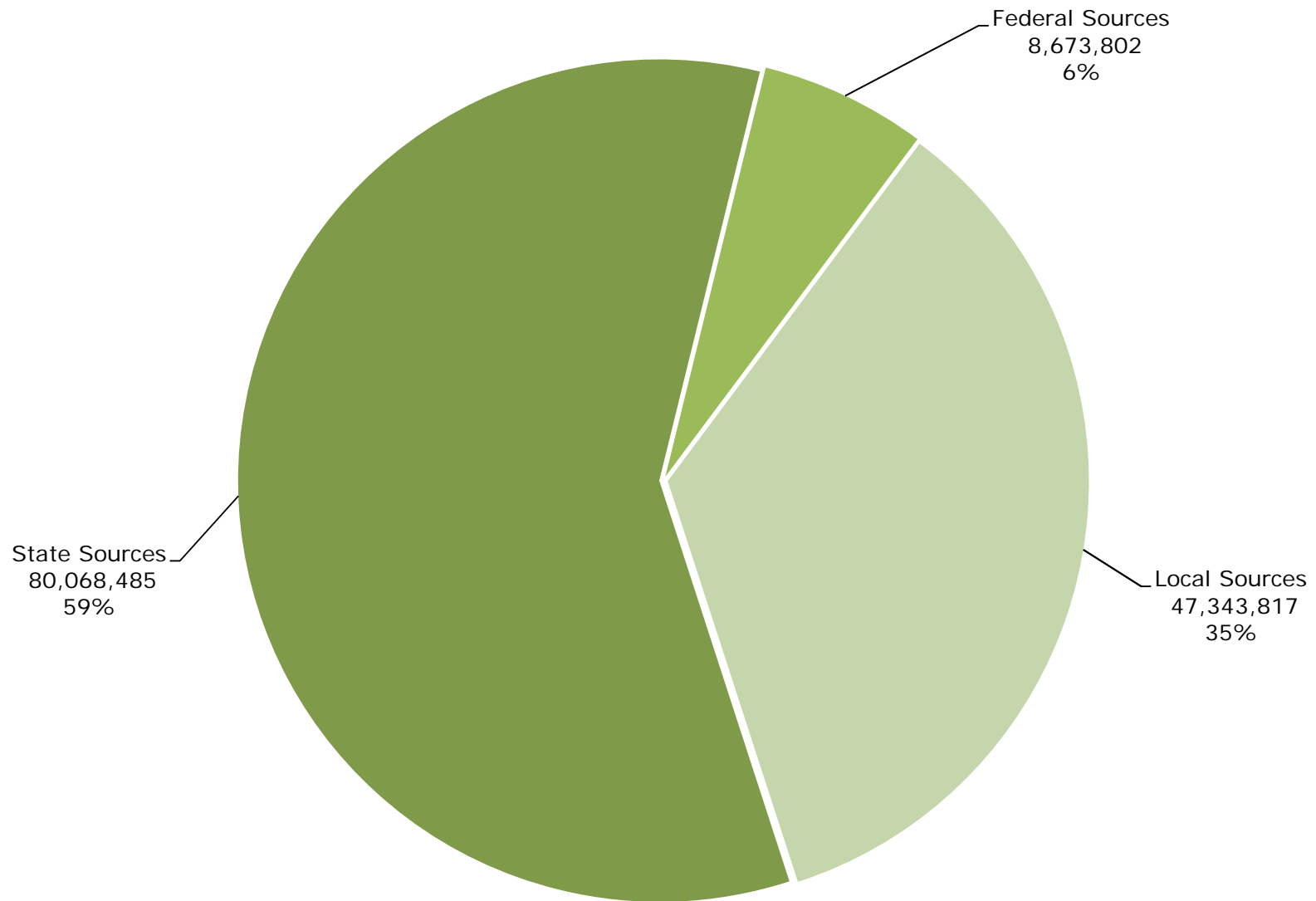
Additional reports are provided for the following:

- Capital Projects Report relaying the status of various on-going capital projects.
- UCPS Personnel Counts summarized by purpose/function and fund, as well as by position type and fund.
- UCPS Membership summary and detail reports, or student count information, for the months of September through November are also provided.

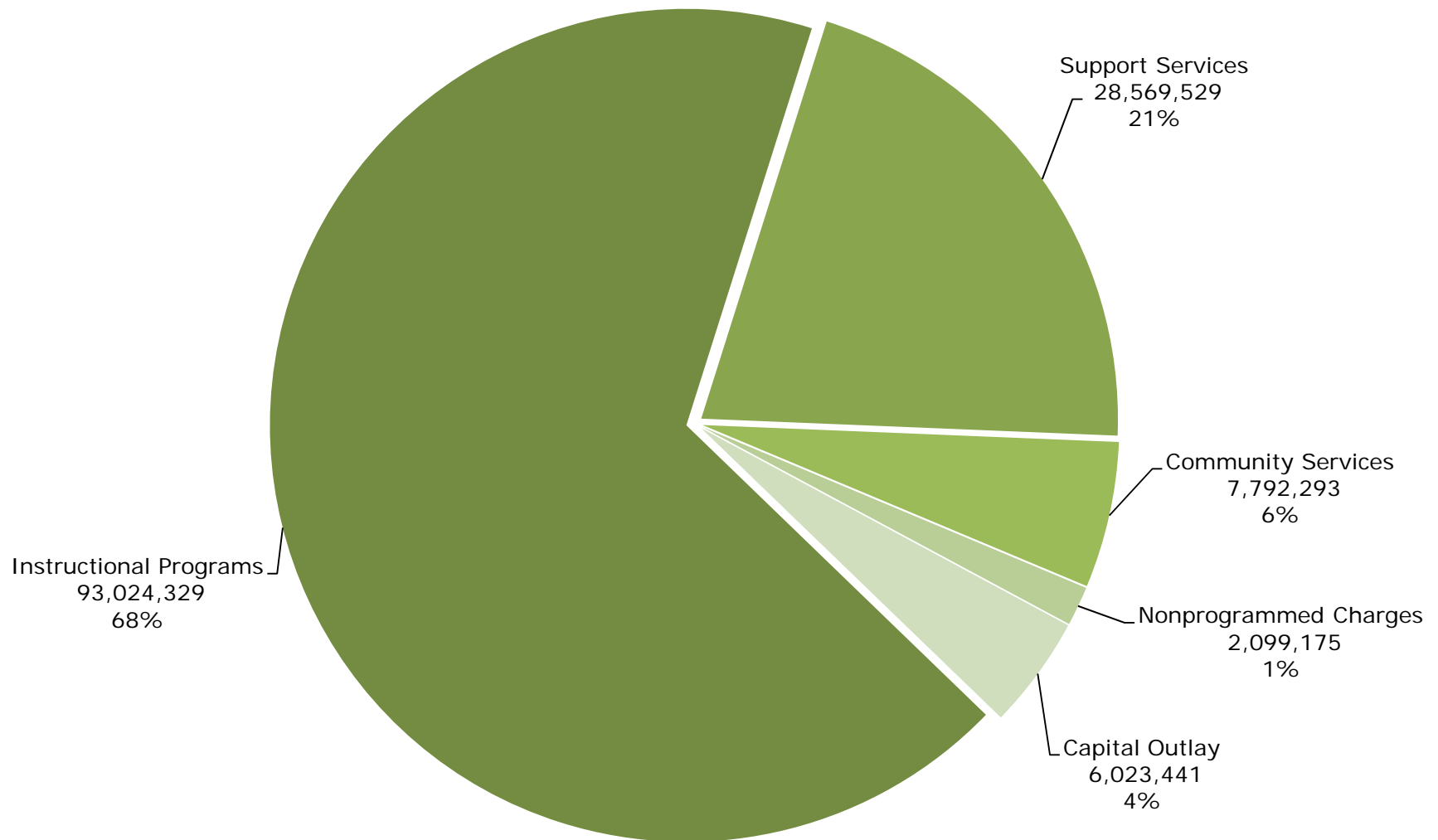
All Funds Summary

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources	\$ 191,595,718	199,321,920	202,152,332	203,281,881	211,329,275	212,462,792	80,068,485	132,394,307	62.31%
Federal Sources	39,172,159	26,565,456	25,555,999	26,844,012	26,522,375	27,271,728	8,673,802	18,597,925	68.19%
Local Sources	102,749,651	101,680,181	106,480,254	201,330,594	136,959,107	137,095,864	47,343,817	89,752,047	65.47%
Fund Balance Appropriated	-	-	-	8,276,316	13,007,058	13,057,059	-	13,057,059	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	389,887,443	136,086,104	253,801,339	65.10%
Uses									
Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	257,400,836	93,024,329	164,376,507	63.86%
Support Services	66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	69,667,230	28,569,529	41,097,702	58.99%
Community Services	19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	7,792,293	13,315,061	63.08%
Nonprogrammed Charges	5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,571,752	2,099,175	6,472,577	75.51%
Capital Outlay	5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	6,023,441	27,116,829	81.82%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	389,887,443	137,508,767	252,378,676	64.73%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	-	(1,422,663)		

UCPS FY 2014-15 Year-To-Date Revenue For the Month Ended November 30, 2014



UCPS FY 2014-15 Year-To-Date Expended for the Month Ended November 30, 2014



All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	211,099,663	79,808,416	131,291,247	62.19%
3200 Other State Allocations for Current Operations	864,398	1,478,291	1,133,846	928,200	1,553,085	1,363,129	260,070	1,103,060	80.92%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,697,988	3,948,181	12,749,806	76.36%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	995,702	1,238,445	(242,743)	-24.38%
3800 Other Restricted Federal Sources	8,908,307	9,335,885	9,476,839	9,925,018	9,578,038	9,578,038	3,487,176	6,090,862	63.59%
Local Sources:									
4100 Union County Appropriation	82,443,230	85,626,161	87,546,174	187,592,716	120,835,375	120,835,375	41,901,937	78,933,438	65.32%
4200 Tuition and Fees	4,239,511	4,323,701	4,504,091	4,500,000	4,433,750	4,436,413	1,894,325	2,542,088	57.30%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	2,643,320	4,368,997	62.30%
4400 Local Sources Unrestricted	1,481,320	1,377,128	3,961,700	995,000	1,042,536	1,048,204	612,774	435,430	41.54%
4800 Local Sources Restricted	6,784,288	2,619,333	2,857,663	1,196,561	3,625,129	3,763,556	291,462	3,472,095	92.26%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	8,276,316	5,283,534	5,283,534	-	5,283,534	100.00%
Fund Balance Appropriated	-	-	-	-	7,723,524	7,773,525	-	7,773,525	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	389,887,443	136,086,104	253,801,339	65.10%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 157,653,090	155,364,428	146,702,523	156,167,844	162,222,632	162,408,397	58,497,660	103,910,738	63.98%
5200 Special Populations Services	30,086,270	32,802,655	33,580,311	32,784,370	38,982,705	38,767,323	13,520,721	25,246,602	65.12%
5300 Alternative Programs and Services	9,778,116	12,412,201	12,115,578	14,483,812	15,306,939	15,737,217	5,147,978	10,589,239	67.29%
5400 School Leadership Services	14,988,657	16,008,765	16,063,495	16,788,582	16,645,302	16,800,055	6,981,146	9,818,910	58.45%
5500 Co-Curricular Services	1,239,839	1,221,395	1,629,234	1,660,897	1,413,067	1,453,067	538,559	914,508	62.94%
5800 School Based Support Services	20,598,332	19,615,676	20,647,282	20,598,464	21,622,730	22,234,776	8,338,265	13,896,511	62.50%
Total 5000 Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	257,400,836	93,024,329	164,376,507	63.86%

All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 1,585,731	1,648,535	1,919,858	2,213,465	1,885,011	1,898,540	944,592	953,948	50.25%
6200 Special Population Support and Development Services	409,759	470,011	429,399	461,712	477,852	435,310	191,815	243,495	55.94%
6300 Alternative Programs and Services Support	137,067	154,570	201,617	199,661	206,796	223,588	59,281	164,306	73.49%
6400 Technology Support Services	5,506,777	6,742,018	4,753,872	5,422,075	6,119,102	6,454,202	2,291,366	4,162,836	64.50%
6500 Operational Support Services	48,377,777	51,063,466	51,520,392	65,893,185	52,388,047	51,817,734	21,332,775	30,484,959	58.83%
6600 Financial and H.R. Support Services	3,017,429	3,038,303	3,175,037	3,341,450	4,036,814	4,752,401	2,129,285	2,623,116	55.20%
6700 Accountability Services	428,016	511,267	558,537	650,757	585,141	624,501	181,627	442,874	70.92%
6800 System-Wide Pupil Support Services	5,019,204	2,337,851	1,695,427	317,593	454,564	454,564	154,231	300,333	66.07%
6900 Policy, Leadership, and Public Relations	2,423,953	2,552,196	3,479,546	3,524,003	3,006,390	3,006,391	1,284,556	1,721,835	57.27%
Total 6000 Supporting Services	\$ 66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	69,667,230	28,569,529	41,097,702	58.99%
7000 Community Services									
7100 Community Services	\$ 4,018,920	4,169,079	4,353,783	71,781,279	4,342,451	4,342,451	1,548,225	2,794,226	64.35%
7200 Nutrition Services	15,528,757	15,884,508	16,196,332	16,741,125	16,764,903	16,764,903	6,244,068	10,520,834	62.76%
Total 7000 Community Services	\$ 19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	7,792,293	13,315,061	63.08%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	1,532,431	2,263,100	12.42%
8100 Other Non-Program Charges - Indirect Cost	1,899,822	1,718,412	2,055,100	2,222,948	2,381,800	2,384,586	551,857	1,832,730	76.86%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,349,835	-	2,349,835	100.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	14,887	25,413	63.06%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,571,752	2,099,175	6,472,577	75.51%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 5,167,803	2,524,708	2,887,011	19,505,221	33,140,270	33,140,270	6,023,441	27,116,829	81.82%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	6,023,441	27,116,829	81.82%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	389,887,443	137,508,767	252,378,676	64.73%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	0.00	(1,422,663)		

State Public School Fund

Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	211,099,663	79,808,416	131,291,247	62.19%
3200 Other State Allocations for Current Operations	314,666	123,985	232,463	-	625,407	425,451	-	425,451	100.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
Total Funding Sources	\$ 190,600,368	195,775,724	200,282,459	202,353,681	210,401,597	211,525,114	79,808,416	131,716,698	62.27%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 129,919,024	125,570,156	124,053,607	128,335,376	131,117,407	131,464,535	48,041,393	83,423,141	63.46%
5200 Special Populations Services	18,327,371	18,586,409	22,612,279	20,304,653	27,158,301	27,441,754	10,047,503	17,394,251	63.39%
5300 Alternative Programs and Services	3,783,477	5,091,928	4,571,011	5,979,513	5,605,697	5,606,142	1,905,694	3,700,448	66.01%
5400 School Leadership Services	7,009,538	7,253,888	7,378,097	7,252,008	7,369,204	7,402,957	3,269,637	4,133,320	55.83%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	8,318,847	12,550,991	14,137,410	13,173,659	15,059,324	15,180,061	5,586,258	9,593,803	63.20%
Total 5000 Instructional Programs	\$ 167,358,257	169,053,372	172,752,404	175,045,209	186,309,932	187,095,448	68,850,485	118,244,964	63.20%

State Public School Fund

Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 557,927	375,834	448,217	422,305	312,414	312,414	155,418	156,996	50.25%
6200 Special Population Support and Development Services	64,209	49,917	2,695	51,247	152,710	110,168	25,353	84,815	76.99%
6300 Alternative Programs and Services Support	55,150	433	40	2,447	-	-	-	-	0.00%
6400 Technology Support Services	257,912	643,841	602,351	646,017	-	335,100	135,059	200,041	59.70%
6500 Operational Support Services	20,161,972	24,758,252	25,604,314	25,309,558	22,634,882	22,640,966	10,187,321	12,453,645	55.00%
6600 Financial and H.R. Support Services	1,109,466	13,273	32,079	25,000	124,423	124,423	54,283	70,140	56.37%
6700 Accountability Services	33,768	52,355	43,017	54,348	58,568	97,928	76,674	21,254	21.70%
6800 System-Wide Pupil Support Services	31,159	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	885,821	721,317	725,377	730,050	735,232	735,232	320,379	414,853	56.42%
Total 6000 Supporting Services	\$ 23,157,384	26,615,222	27,458,090	27,240,972	24,018,230	24,356,231	10,954,487	13,401,744	55.02%
7000 Community Services									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
Total 7000 Community Services	\$ 84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 190,600,368	195,775,724	200,282,459	202,353,681	210,401,597	211,525,114	79,810,057	131,715,057	62.27%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	(1,641)		

Local General Fund

Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	79,304,155	81,504,155	83,021,859	89,876,401	87,097,884	87,097,884	36,290,785	50,807,099	58.33%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	916,332	749,040	814,828	750,000	760,000	760,000	295,256	464,744	61.15%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,180,000	3,894,050	3,894,050	-	3,894,050	100.00%
Fund Balance Appropriated	-	-	-	-	1,900,000	1,900,000	-	1,900,000	100.00%
Total Funding Sources	\$ 80,220,487	82,253,195	83,836,687	93,806,401	93,651,934	93,651,934	36,586,041	57,065,893	60.93%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 24,002,178	24,019,139	19,202,198	26,031,357	27,592,587	27,267,738	8,816,306	18,451,432	67.67%
5200 Special Populations Services	5,219,250	4,811,939	1,637,501	1,899,248	1,991,398	1,991,398	674,894	1,316,504	66.11%
5300 Alternative Programs and Services	1,084,467	1,541,869	1,679,971	1,327,808	1,678,818	1,678,818	494,986	1,183,833	70.52%
5400 School Leadership Services	3,821,924	8,506,158	8,389,783	9,460,586	9,173,915	9,173,915	3,560,676	5,613,239	61.19%
5500 Co-Curricular Services	1,207,868	1,184,648	1,608,670	1,341,463	1,387,482	1,427,482	538,559	888,923	62.27%
5800 School Based Support Services	6,381,057	6,073,700	5,566,763	6,173,717	5,972,925	5,982,243	2,409,375	3,572,868	59.72%
Total 5000 Instructional Programs	\$ 41,716,744	46,137,453	38,084,886	46,234,179	47,797,125	47,521,594	16,494,795	31,026,799	65.29%

Local General Fund

Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 661,437	1,213,957	1,293,812	1,613,660	1,550,866	1,550,866	701,570	849,297	54.76%
6200 Special Population Support and Development Services	147,431	286,677	287,942	265,479	324,992	324,992	129,410	195,583	60.18%
6300 Alternative Programs and Services Support	51,821	154,137	157,520	197,214	206,796	206,796	59,281	147,514	71.33%
6400 Technology Support Services	4,799,923	3,421,438	3,845,819	4,776,058	5,151,672	5,151,672	1,909,106	3,242,566	62.94%
6500 Operational Support Services	25,073,296	26,228,163	25,855,701	29,728,074	28,332,000	27,616,413	11,113,762	16,502,651	59.76%
6600 Financial and H.R. Support Services	1,155,357	2,950,190	3,075,470	3,316,450	3,549,207	4,264,794	2,042,024	2,222,770	52.12%
6700 Accountability Services	279,142	332,360	434,876	515,709	526,573	526,573	104,953	421,620	80.07%
6800 System-Wide Pupil Support Services	343,861	411,853	412,202	317,593	454,564	454,564	154,231	300,333	66.07%
6900 Policy, Leadership, and Public Relations	1,108,060	1,830,879	2,741,338	2,793,953	2,142,306	2,142,306	910,062	1,232,245	57.52%
Total 6000 Supporting Services	\$ 33,620,328	36,829,654	38,104,680	43,524,190	42,238,976	42,238,976	17,124,399	25,114,578	59.46%
7000 Community Services									
7100 Community Services	\$ 143,972	13,481	11,375	12,805	-	-	227	(227)	0.00%
7200 Nutrition Services	520,476	132,582	87,285	77,989	95,832	95,832	1,532	94,300	98.40%
Total 7000 Community Services	\$ 664,448	146,063	98,660	90,794	95,832	95,832	1,759	94,073	98.16%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	1,532,431	2,263,100	59.63%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	1,532,431	2,263,100	59.63%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 2,348,026	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,348,026	-	-	-	-	-	-	-	-
Total Uses	\$ 81,382,472	86,517,259	79,712,326	93,806,401	93,651,934	93,651,934	35,153,384	58,498,550	62.46%
Sources Over/(Under) Uses	\$ (1,161,985)	(4,264,064)	4,124,361	-	-	-	1,432,657		

Federal Grants Fund

Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,697,988	3,948,181	12,749,806	76.36%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
Total Funding Sources	\$ 29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,697,988	3,948,181	12,749,806	76.36%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 3,127,757	913,787	1,498,976	1,518,092	951,328	974,724	444,347	530,377	54.41%
5200 Special Populations Services	6,217,275	8,483,644	7,339,534	7,379,976	6,052,084	5,553,249	837,494	4,715,755	84.92%
5300 Alternative Programs and Services	4,733,281	5,054,458	4,946,300	5,339,000	6,141,301	6,571,135	2,352,090	4,219,045	64.21%
5400 School Leadership Services	4,117,138	45,760	3,700	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	5,638,005	650,087	523,330	900,000	265,837	747,328	189,775	557,554	74.61%
Total 5000 Instructional Programs	\$ 23,833,456	15,147,736	14,311,840	15,137,068	13,410,550	13,846,436	3,823,705	10,022,730	72.38%

Federal Grants Fund

Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 351,601	49,310	166,915	175,000	-	3,029	85,429	(82,400)	-2720.35%
6200 Special Population Support and Development Services	198,119	133,417	138,737	144,986	150	150	37,053	(36,903)	-24601.84%
6300 Alternative Programs and Services Support	30,096	-	44,057	-	-	16,792	-	16,792	100.00%
6400 Technology Support Services	448,942	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	3,109,692	75,841	57,604	-	-	83,523	8,846	74,677	89.41%
6600 Financial and H.R. Support Services	568,218	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	115,106	126,552	80,644	80,700	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	10,526	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	391,569	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 5,223,869	385,120	487,957	400,686	150	103,494	131,328	(27,833)	-26.89%
7000 Community Services									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	32,418	2,993	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 32,418	2,993	-	-	-	-	-	-	0.00%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	176,773	274,544	389,324	448,584	395,436	398,222	-	398,222	100.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,349,835	-	2,349,835	100.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 176,773	274,544	389,324	1,381,240	2,668,935	2,748,058	-	2,748,058	100.00%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	-	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,697,988	3,955,033	12,742,955	76.31%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	(6,852)		

Capital Outlay Fund

Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	3,139,075	4,122,006	4,524,315	97,716,315	33,737,491	33,737,491	5,611,152	28,126,339	83.37%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	3,100	-	-	-	1,023	(1,023)	0.00%
4800 Local Sources Restricted	4,057,171	172,582	33,552	-	904,924	904,924	31,141	873,783	96.56%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	612,151	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,013,198	1,063,198	-	1,063,198	100.00%
Total Funding Sources	\$ 7,641,864	6,486,478	5,529,457	98,328,466	35,655,613	35,705,613	5,643,316	30,062,297	84.19%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 91,323	658,713	271,475	283,019	133,545	133,545	133,545	(0)	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ 91,323	658,713	271,475	283,019	133,545	133,545	133,545	(0)	0.00%

Capital Outlay Fund

Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	967,430	967,430	247,201	720,229	74.45%
6500 Operational Support Services	-	-	-	10,855,053	1,414,368	1,464,368	-	1,464,368	100.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	4,540,466	1,925,998	1,283,225	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 4,540,466	1,925,998	1,283,225	10,855,053	2,381,798	2,431,798	247,201	2,184,597	89.83%
7000 Community Services									
7100 Community Services	\$ -	-	-	67,685,173	-	-	-	-	0.00%
7200 Nutrition Services	-	-	25,750	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ -	-	25,750	67,685,173	-	-	-	-	0.00%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 2,431,773	2,055,670	2,686,245	19,505,221	33,140,270	33,140,270	6,023,441	27,116,829	81.82%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,877,391	4,247,560	3,654,735	19,505,221	33,140,270	33,140,270	6,023,441	27,116,829	81.82%
Total Uses	\$ 7,509,180	6,832,271	5,235,185	98,328,466	35,655,613	35,705,613	6,404,187	29,301,426	82.06%
Sources Over/(Under) Uses	\$ 132,684	(345,793)	294,272	-	-	-	(760,871)		

Child Nutrition Fund

Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	11,103	9,000	788	-	-	10,000	-	10,000	100.00%
3400 State Allocations Restricted to Capital				-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	8,606,659	9,032,527	9,168,319	9,269,518	9,269,518	9,269,518	3,398,221	5,871,298	63.34%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	2,643,320	4,368,997	62.30%
4400 Local Sources Unrestricted	27,973	27,175	24,866	-	23,000	23,000	8,854	14,146	61.50%
4800 Local Sources Restricted	40,490	225,459	125,425	-	1,000	1,000	4,575	(3,575)	-357.48%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	1,484,165	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,484,165	1,484,165	-	1,484,165	100.00%
Total Funding Sources	\$ 16,487,527	17,028,019	16,930,024	17,800,000	17,800,000	17,800,000	6,054,969	11,745,031	65.98%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ -	-	-	-	-	-	-	-	0.00%

Child Nutrition Fund

Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
7000 Community Services									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	6,237,451	10,358,185	62.42%
Total 7000 Community Services	\$ 14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	6,237,451	10,358,185	62.42%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	349,458	854,906	70.98%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	349,458	854,906	70.98%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
Total Uses	\$ 16,292,123	17,225,017	17,381,272	17,800,000	17,800,000	17,800,000	6,586,909	11,213,091	62.99%
Sources Over/(Under) Uses	\$ 195,404	(196,998)	(451,248)	-	-	-	(531,940)		

After School Program Fund

Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	2,433	2,622	10	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	4,206,935	4,274,849	4,445,298	4,500,000	4,388,750	4,388,750	1,878,068	2,510,682	57.21%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	18,106	11,403	13,317	-	-	-	3,904	(3,904)	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	446,600	446,600	-	446,600	100.00%
Total Funding Sources	\$ 4,227,474	4,288,874	4,458,625	4,500,000	4,835,350	4,835,350	1,881,971	2,953,379	61.08%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ -	-	-	-	-	-	-	-	0.00%

After School Program Fund

Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
7000 Community Services									
7100 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	1,436,612	2,616,738	64.56%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	1,436,612	2,616,738	64.56%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 4,408,276	4,235,763	4,548,632	4,500,000	4,835,350	4,835,350	1,639,011	3,196,339	66.10%
Sources Over/(Under) Uses	\$ (180,802)	53,111	(90,007)	-	-	-	242,960		

Other Specific Revenue Fund

Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	536,196	1,342,684	900,585	928,200	927,678	927,678	260,070	667,609	71.97%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	995,702	1,238,445	(242,743)	-24.38%
3800 Other Restricted Federal Sources	301,648	303,358	308,520	655,500	308,520	308,520	88,955	219,564	71.17%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	32,576	48,852	58,793	-	45,000	47,663	16,257	31,406	65.89%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	518,909	589,510	3,105,589	245,000	259,536	265,204	303,737	(38,533)	-14.53%
4800 Local Sources Restricted	2,686,627	2,221,292	2,698,686	1,196,561	2,719,205	2,857,632	255,746	2,601,886	91.05%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,000,000	1,389,484	1,389,484	-	1,389,484	100.00%
Fund Balance Appropriated	-	-	-	-	2,879,561	2,879,561	-	2,879,561	100.00%
Total Funding Sources	\$ 5,073,292	5,924,874	7,962,212	6,025,261	9,393,686	9,671,444	2,163,210	7,508,235	77.63%

Uses

5000 Instructional Programs

5100 Regular Instructional Services	\$ 512,808	4,202,633	1,676,267	-	2,427,766	2,567,856	1,062,069	1,505,787	58.64%
5200 Special Populations Services	322,374	920,663	1,990,997	3,200,493	3,780,922	3,780,922	1,960,830	1,820,093	48.14%
5300 Alternative Programs and Services	176,891	723,946	918,296	1,837,491	1,881,122	1,881,122	395,209	1,485,913	78.99%
5400 School Leadership Services	40,057	202,959	291,915	75,988	102,183	223,183	150,833	72,350	32.42%
5500 Co-Curricular Services	31,971	36,747	20,564	319,434	25,585	25,585	-	25,585	100.00%
5800 School Based Support Services	260,423	340,898	419,779	351,088	324,644	325,144	152,858	172,286	52.99%
Total 5000 Instructional Programs	\$ 1,344,524	6,427,846	5,317,818	5,784,494	8,542,222	8,803,813	3,721,798	5,082,014	57.73%

Other Specific Revenue Fund

Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 14,766	9,434	10,914	2,500	21,731	32,231	2,176	30,055	93.25%
6200 Special Population Support and Development Services	-	-	25	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	2,676,739	305,702	-	-	-	-	-	0.00%
6500 Operational Support Services	32,817	1,210	2,773	500	6,796	12,464	22,846	(10,382)	-83.29%
6600 Financial and H.R. Support Services	184,388	74,840	67,488	-	363,184	363,184	32,979	330,205	90.92%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	93,192	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	38,503	-	12,831	-	128,852	128,852	54,115	74,737	58.00%
Total 6000 Supporting Services	\$ 363,666	2,762,223	399,733	3,000	520,563	536,731	112,115	424,616	79.11%
7000 Community Services									
7100 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	111,386	177,715	61.47%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	111,386	177,715	61.47%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	6,428	2,444	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	14,887	25,413	63.06%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 82,287	76,433	34,493	84,466	41,800	41,800	14,887	26,913	64.38%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 1,960,787	9,513,585	6,042,422	6,025,261	9,393,686	9,671,444	3,960,186	5,711,258	59.05%
Sources Over/(Under) Uses	\$ 3,112,505	(3,588,711)	1,919,790	-	-	-	(1,796,977)		

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Benton Heights	Partial Roofing: Building 1 sections .02, .05, .08. Approx. 870 s.f.	\$ 16,500	-	16,500	-	16,500	
Preventive Maint.	Benton Heights	Replace flooring in North Hall	24,150	-	24,150	-	24,150	
Identified and Emerginq	Benton Heights	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	-	57,000	
Jury Award YR1	CATA	Partial Roofing: Building 1 section .01 Approx. 44,500 s.f.	667,500	-	667,500	-	667,500	
Jury Award YR1	CATA	Strategic Fencing and HID's at 3 doors	11,250	-	11,250	-	11,250	
Preventive Maint.	CATA	Replace partitions in (4) restrooms	30,000	-	30,000	-	30,000	
Identified and Emerginq	Cosmetology	Install new fire alarm (combine units to one panel and/or serviceability)	35,000	-	35,000	-	35,000	
Identified and Emerginq	Cosmetology	Install new security system (serviceability)	15,000	-	15,000	-	15,000	
Jury Award YR1	Cuthbertson High	Strategic Fencing (none) and HID's at 2 doors	4,500	-	4,500	-	4,500	
Jury Award YR1	Cuthbertson Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	
Identified and Emerginq	East	Install new fire alarm (combine units to one panel and/or serviceability)	51,250	-	51,250	-	51,250	
Jury Award YR1	East Union	Partial Roofing: Building 1 section .08 and Building 2 section .04 Approx. 4,103 s.f.	61,550	(3,330)	58,220	58,220	-	NH 4,600 Interstate 53,620
Identified and Emerginq	East Union	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	-	57,000	
Identified and Emerginq	East Union	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	East Union	Strategic Fencing and HID's at 3 doors	9,250	-	9,250	-	9,250	
Jury Award YR2	East Union	g. Administration A/R (Replace reception counter to meet ADA, interior wall repairs in admin., carpet replacement) (Ref # 50b, 51d, 52c)--security doors in CIP Yr 1	49,391	-	49,391	-	49,391	
Identified and Emerginq	Facilities	Install new fire alarm (combine units to one panel and/or serviceability)	42,500	-	42,500	-	42,500	
Jury Award YR1	Forest Hills	Partial Roofing: Building 1 sections .06, .08, .09, .10, .11, .21, .22, .23, .25, .28, .30. Approx. 33,877 s.f.	508,500	(7,500)	501,000	501,000	-	NH 36,300 AAR 464,700
Jury Award YR1	Forest Hills	Handrail/ramps @ cafeteria and greenhouse for ADA compliance (CFS Ref. 28)	38,500	-	38,500	-	38,500	
Jury Award YR1	Forest Hills	Replace electric water coolers for ADA compliance (See CFS Pg. 14)	11,000	-	11,000	-	11,000	
Jury Award YR1	Forest Hills	Strategic Fencing and HID's at 3 doors	11,750	-	11,750	-	11,750	
Jury Award YR1	Forest Hills	d. ADA Issues and extensive work on all playfields needed.	97,680	-	97,680	-	97,680	
Jury Award YR1	Forest Hills	Football stadium emergency lighting (CFS Pg. 15)	16,500	-	16,500	-	16,500	
	Forest Hills	Change Order 1 for 13/14 Roofing Project	-	20,410	20,410	20,410	-	
	Forest Hills	Change Order 3 for 13/14 ADA Stadium Project	-	8,593	8,593	8,593	-	
	Forest Hills	Change Order 4 for 13/14 ADA Stadium Project	-	30,726	30,726	30,726	-	
Other Capital	Forest Hills	Stadium	454,654	-	454,654	368,015	86,639	Construction in Progress
Jury Award YR1	Hemby Bridge	Partial Roofing: Building 1 section .06 and Building 2 sections .04, .05, .06. Approx. 2,443 s.f.	36,650	-	36,650	30,220	6,430	NH 2,000 Rike 28,220
Identified and Emerginq	Hemby Bridge	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	-	55,000	
Jury Award YR1	Indian Trail	Partial Roofing: Building 1 sections .04, .15, .16, .17, .25, .26, .27, .28. Approx. 18,993 s.f.	389,900	(91,343)	298,557	281,230	17,327	NH - 29,000 Rike 252,230

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Indian Trail	ADA access @ front entrance and auditorium	75,000	-	75,000	-	75,000	
Preventive Maint.	Indian Trail	Electrical Upgrades: MDP replacement in C hall boiler room	51,230	-	51,230	-	51,230	
Jury Award YR1	Marvin Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500	-	13,500	-	13,500	
Jury Award YR1	Marvin Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	-	11,250	-	11,250	
Jury Award YR1	Monroe High	Partial Roofing: Building 1 sections .01, .03, .04, .13, .14, .17, .18, .22 and Building 2 section .10. Approx. 47,525 s.f.	712,900	-	712,900	-	712,900	
Identified and Emerging	Monroe High	Combine security system into one unit - Bosch	15,000	-	15,000	-	15,000	
Preventive Maint.	Monroe High	Sidewalks that are in need of repair/replacement	28,000	-	28,000	-	28,000	
Jury Award YR1	Monroe High	Strategic Fencing and HID's at 5 doors	18,750	-	18,750	-	18,750	
Jury Award YR1	Monroe Middle	Partial Roofing: Building 1 section .05. Approx. 2,210 s.f.	33,200	(33,199)	1	1	-	AAR Completed out of 9.5
Jury Award YR1	Monroe Middle	Restroom renovations for ADA compliance, to meet current code, and new finishes	210,000	-	210,000	16,750	193,250	DH&A Design Fee 16,750
Jury Award YR1	Monroe Middle	Strategic Fencing and HID's at 3 doors	8,750	-	8,750	-	8,750	
Identified and Emerging	Old Fairview	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	-	57,000	
Identified and Emerging	Old Fairview	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	Parkwood High	Partial Roofing: Building 1 sections .13, .15, .19, .20, .22, .26, .27, .28, .29, .30, .31, .32. and Building 5 section .01, Building 6 section .01, building 7 sections .01, .02. Approx. 63,964 s.f.	960,450	-	960,450	-	960,450	
Identified and Emerging	Parkwood High	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	-	57,000	
Jury Award YR1	Parkwood High	Replace track and add drainage (CFS Ref. 30d; reassessed as safety since CFS completed)	405,000	-	405,000	36,585	368,415	RBS Design Fee 28,885, L&A 7,700
Preventive Maint.	Parkwood Middle	Replace bathroom partitions in old section of school and two locker rooms (end of service life - repair by replacement)	100,000	-	100,000	-	100,000	
Preventive Maint.	Parkwood Middle	Replace wooden exterior doors to FRP and new hardware	70,000	-	70,000	-	70,000	
Jury Award YR1	Parkwood Middle	Strategic Fencing and HID's at 2 doors	11,400	-	11,400	-	11,400	
Jury Award YR1	Parkwood Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500, Encompass 29,500, CO1 1,769
Identified and Emerging	Piedmont High	Install new security system (serviceability)	19,000	-	19,000	-	19,000	
Jury Award YR1	Piedmont High	Strategic Fencing and HID's at 2 doors	14,500	-	14,500	-	14,500	
	Piedmont High	Change Order 2 for 13/14 Stadium Project	-	33,451	33,451	33,451	-	
Jury Award YR1	Piedmont Middle	Partial Roofing: Building 1 sections .01, .02, .03, .04 and Building 2 section .01, Building 3 section .01. Approx. 72,591 s.f.	1,081,900	-	1,081,900	76,000	1,005,900	NH - 76,000
Preventive Maint.	Piedmont Middle	Storm water replacement to correct broken pipe feeding into sanitary sewer	175,000	-	175,000	4,900	170,100	L&A 4,900
Jury Award YR1	Piedmont Middle	Strategic Fencing and HID's at 2 doors	12,250	-	12,250	-	12,250	
Jury Award YR1	Piedmont Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500
Jury Award YR1	Porter Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500	-	13,500	-	13,500	
Jury Award YR1	Porter Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	-	11,250	-	11,250	
	Porter Ridge Middle	Emergency Boiler Repair	-	14,561	14,561	14,561	-	

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Preventive Maint.	Prospect	Replace flooring (ACBM)	252,415	-	252,415	-	252,415	
Jury Award YR1	Prospect	ADA Project - access to MCR's (CFS Ref. 43b) and toilet renovation (CFS Ref. pg. 9)	152,781	-	152,781	-	152,781	
Identified and Emerging	Prospect	e. Toilet Rooms (Address accessible doors, 5x5 stalls & Gym RR's) (Ref. Toilet Rooms Pg. 9)	86,781	-	86,781	-	86,781	
Preventive Maint.	Prospect	Replace partitions in (4) restrooms (end of service life - repair by replacement)	30,000	-	30,000	-	30,000	
Identified and Emerging	Rock Rest	Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed.	1,951,000	-	1,951,000	5,000	1,946,000	YCH Program Charette-5,000
Preventive Maint.	Sardis	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	-	55,000	
Preventive Maint.	South Providence	Replace partitions (2) restrooms (end of service life - repair by replacement)	15,000	-	15,000	-	15,000	
Jury Award YR1	South Providence	Strategic Fencing and HID's at 3 doors	7,250	-	7,250	-	7,250	
Jury Award YR1	Sun Valley High	Partial Roofing: Building 1 sections .02, .03, .04, .05, .14, .22a, .22 and Building 15 section .01, Building 24 sections .01, .02, building 27 sections .01. Approx. 66,044 s.f.	565,500	-	565,500	-	565,500	
Preventive Maint.	Sun Valley High	Replace VCT on math hall and classrooms	93,620	-	93,620	-	93,620	
Jury Award YR1	Sun Valley High	Strategic Fencing and HID's at 3 doors	13,250	-	13,250	-	13,250	
	Sun Valley High	Change Order 1 for 13/14 ADA Project	-	16,801	16,801	16,801	-	
Jury Award YR1	Sun Valley Middle	Partial Roofing: Building 1 sections .01, .05 and Building 2 section .01, Building 3 sections .01, building 4 section .01, building 11 section .03. Approx. 31,196 s.f.	461,000	-	461,000	32,000	429,000	NH - 32,000
Identified and Emerging	Sun Valley Middle	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Preventive Maint.	Sun Valley Middle	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	65,000	-	65,000	-	65,000	
Jury Award YR1	Sun Valley Middle	Strategic Fencing and HID's at 2 doors	11,550	-	11,550	-	11,550	
Jury Award YR1	Sun Valley Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500
Identified and Emerging	Union	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	-	55,000	
Preventive Maint.	Various	Roofing maintenance for various sites	325,000	(227,968)	97,032	1	97,031	
Furniture	Various	Furniture at Various Schools	133,545	-	133,545	133,545	(0)	Completed
EC BUS	Various	One EC Bus	84,444	-	84,444	84,444	-	Purchase Order Issued
Activity Buses	Various	5 Activity Buses	475,000	-	475,000	433,547	41,453	Purchase Order Issued
Identified and Emerging	Walter Bickett Ed	Add security keypad in gym and C building	5,000	-	5,000	-	5,000	
Identified and Emerging	Walter Bickett Elementary	a. Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed. Teacher Workroom has been converted to a classroom) (Ref. # 13) (Est. based on 6,000 s.f. @ \$170/s.f. for new CR's, 4 itinerant offices/tutoring space @ 400 s.f. @ \$170/s.f., Teacher Workroom @ 400 sf. @ \$190/s.f.)	1,876,000	-	1,876,000	5,000	1,871,000	RBS Program Charette - 5,000
Jury Award YR1	Weddington Elem/Middle	Partial Roofing: Building 1 sections .01 - .39 except .06, .11, .12, .13 Approx. 172,359 s.f.	2,585,500	(165,478)	2,420,022	181,000	2,239,022	NH - 181,000
Jury Award YR1	Weddington High	Strategic Fencing (none) and HID's at 3 doors	6,750	-	6,750	-	6,750	
	Weddington High	Emergency Chiller replacement	-	176,308	176,308	176,308	(0)	
Jury Award YR1	Weddington Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Preventive Maint.	Wesley Chapel	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	63,495	-	63,495	-	63,495	
Jury Award YR1	Wesley Chapel	g. Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways. (Ref. Data/Comm Pg. 13)*	13,200	-	13,200	-	13,200	
Jury Award YR1	Western Union	Partial Roofing: Building 1 sections .01, .02, .03, .04, .05, .06, .07, .08, .09, .16, .17, .18, .22, .23, .24 Approx. 86,115 s.f.	1,002,900	-	1,002,900	-	1,002,900	
Preventive Maint.	Western Union	Replace flooring (ACBM)	241,699	-	241,699	-	241,699	
Jury Award YR3	Western Union	f. Wiring (Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways). (Ref. Pg. 15)	18,500	-	18,500	-	18,500	
Jury Award YR2	Wingate	Classroom A/R to replace MCRs	2,485,435	-	2,485,435	5,000	2,480,435	Little Program Charette - 5,000
	Wingate	Emergency HVAC replacement due to roofing project	-	227,968	227,968	227,968	(0)	
Total All Projects			20,217,420	-	20,217,420	2,875,083	17,342,336	

Personnel Count Summary by Function

Function	Function Description	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
5000 Instructional Programs								
5100	Regular Instructional Services	2,372.00	38.00	23.00	-	-	11.00	2,444.00
5200	Special Populations Services	471.00	3.00	102.00	-	-	58.00	634.00
5300	Alternative Programs and Services	104.00	13.00	108.00	-	-	15.00	240.00
5400	School Leadership Services	102.00	132.00	-	-	-	5.00	239.00
5500	Co-Curricular Services	-	1.00	-	-	-	-	1.00
5800	School-Based Support Services	228.00	113.00	1.00	-	-	7.00	349.00
Total Instructional Programs Personnel		3,277.00	300.00	234.00	-	-	96.00	3,907.00
6000 Supporting Services								
6100	Support and Development Services	4.00	22.00	-	-	-	-	26.00
6200	Special Population Support and Development Ser	-	3.00	3.00	-	-	-	6.00
6300	Alternative Programs and Services	-	1.00	-	-	-	-	1.00
6400	Technology Support Services	-	50.00	-	-	-	-	50.00
6500	Operational Support Services	744.00	114.00	-	-	-	-	858.00
6600	Financial and Human Resources	1.00	41.00	-	-	-	-	42.00
6700	Accountability Services	1.00	4.00	-	-	-	-	5.00
6800	System-Wide Pupil Support Services	-	6.00	-	-	-	-	6.00
6900	Policy, Leadership, and Public Relations Services	5.00	11.00	-	-	-	1.00	17.00
Total Supporting Services Personnel		755.00	252.00	3.00	-	-	1.00	1,011.00
7000 Community Services								
7100	Child Care Services	-	-	-	-	159.00	-	159.00
7200	Nutrition Services	-	-	-	248.00	-	-	248.00
Total Community Services Personnel		-	-	-	248.00	159.00	-	407.00
8000 Non-Programmed Charges								
8600	Educational Foundation	-	-	-	-	-	1.00	1.00
Total Non-Programmed Charges Personnel		-	-	-	-	-	1.00	1.00
Total All Personnel		4,032.00	552.00	237.00	248.00	159.00	98.00	5,326.00

Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

Personnel Count Summary by Position

Position #	Position Title	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
111	Superintendent	1.00	-	-	-	-	-	1.00
112	Associate and Deputy Superintendent	3.00	-	-	-	-	-	3.00
113	Director and/or Supervisor	2.00	18.00	-	1.00	1.00	1.00	23.00
114	Principal	52.00	-	-	-	-	2.00	54.00
115	Finance Officer	1.00	-	-	-	-	-	1.00
116	Assistant Principal	37.00	35.00	-	-	-	-	72.00
117	Other Assistant Principal Assignment	1.00	13.00	-	-	-	-	14.00
118	Assistant Superintendent	1.00	-	-	-	-	-	1.00
121	Teacher	2,348.00	16.00	133.00	-	-	43.00	2,540.00
122	Interim Teacher	-	-	-	-	-	-	-
123	JROTC Teacher	2.00	-	-	-	-	10.00	12.00
124	Foreign Exchange (VIF)	64.00	-	-	-	-	-	64.00
131	Instructional Support I	211.00	-	1.00	-	-	6.00	218.00
132	Instructional Support II	46.00	-	-	-	-	-	46.00
133	Psychologist	27.00	-	-	-	-	-	27.00
135	Instructional Facilitators	32.00	24.00	1.00	-	-	1.00	58.00
142	Teacher Assistants-NCLB	370.00	24.00	78.00	-	-	24.00	496.00
143	Tutor (within the Instructional day)	4.00	2.00	9.00	-	-	-	15.00
144	Interpreter, Brailist, Translator, Education Interp	26.00	-	3.00	-	-	-	29.00
145	Therapist	25.00	2.00	-	-	-	3.00	30.00
146	School-Based Specialist	15.00	26.00	9.00	-	-	4.00	54.00
147	Monitor	83.00	3.00	-	-	-	-	86.00
151	Office Support	19.00	195.00	3.00	9.00	4.00	3.00	233.00
152	Technician	1.00	52.00	-	-	-	-	53.00
153	Administrative Specialist	-	36.00	-	4.00	2.00	1.00	43.00
171	Driver	347.00	-	-	-	-	-	347.00
173	Custodian	268.00	-	-	-	-	-	268.00
174	Cafeteria Worker	-	-	-	182.00	-	-	182.00
175	Skilled Trades	46.00	105.00	-	-	-	-	151.00
176	Manager	-	1.00	-	52.00	41.00	-	94.00
178	After School Care Staff	-	-	-	-	111.00	-	111.00
Total All Personnel		4,032.00	552.00	237.00	248.00	159.00	98.00	5,326.00

Notes:

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- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

2014-2015 Membership Report Summary

School Type	Cap	September	October	November	December	January	February	March	April	May
Elementary Schools	26,159	18,744	18,777	18,814	-	-	-	-	-	-
Middle Schools	12,100	10,187	10,174	10,180	-	-	-	-	-	-
High Schools	14,500	11,478	11,488	11,458	-	-	-	-	-	-
Special Schools	-	1,598	1,596	1,610	-	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	-	-	-	-	-	-

NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.

2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
Elementary Schools										
Antioch Elementary	1,000	745	747	746	-	-	-	-	-	-
Benton Heights Elementary	-	631	632	631	-	-	-	-	-	-
East Elementary	870	547	546	542	-	-	-	-	-	-
Fairview Elementary	870	564	560	561	-	-	-	-	-	-
Hemby Bridge Elementary	870	507	504	503	-	-	-	-	-	-
Indian Trail Elementary	922	686	689	685	-	-	-	-	-	-
Kensington Elementary	1,000	691	698	698	-	-	-	-	-	-
Marshville Elementary	819	483	476	485	-	-	-	-	-	-
Marvin Elementary	1,000	633	636	640	-	-	-	-	-	-
New Salem Elementary	489	300	300	302	-	-	-	-	-	-
New Town Elementary	1,000	1,007	1,015	1,020	-	-	-	-	-	-
Poplin Elementary	1,000	722	721	724	-	-	-	-	-	-
Porter Ridge Elementary	1,000	481	481	484	-	-	-	-	-	-
Prospect Elementary	686	464	464	470	-	-	-	-	-	-
Rea View Elementary	1,000	654	656	656	-	-	-	-	-	-
Rock Rest Elementary	870	700	698	684	-	-	-	-	-	-
Rocky River Elementary	1,000	847	846	846	-	-	-	-	-	-
Sandy Ridge Elementary	1,000	660	659	666	-	-	-	-	-	-
Sardis Elementary	870	595	600	607	-	-	-	-	-	-
Shiloh Elementary	1,000	564	571	569	-	-	-	-	-	-
Stallings Elementary	1,000	576	579	572	-	-	-	-	-	-
Sun Valley Elementary	1,000	696	698	696	-	-	-	-	-	-
Union Elementary	686	397	392	395	-	-	-	-	-	-
Unionville Elementary	870	699	705	704	-	-	-	-	-	-
Walter Bickett Elementary	870	695	706	707	-	-	-	-	-	-
Waxhaw Elementary	1,000	642	642	649	-	-	-	-	-	-
Weddington Elementary	1,000	731	731	744	-	-	-	-	-	-
Wesley Chapel Elementary	870	550	550	554	-	-	-	-	-	-
Western Union Elementary	778	661	659	658	-	-	-	-	-	-
Wingate Elementary	819	616	616	616	-	-	-	-	-	-
Total Elementary Schools	26,159	18,744	18,777	18,814	-	-	-	-	-	-

2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
Middle Schools										
Cuthbertson Middle	1,400	1,133	1,132	1,140	-	-	-	-	-	-
East Union Middle	1,250	909	909	898	-	-	-	-	-	-
Marvin Ridge Middle	1,400	1,267	1,269	1,269	-	-	-	-	-	-
Monroe Middle	1,300	1,066	1,064	1,061	-	-	-	-	-	-
Parkwood Middle	1,250	966	969	969	-	-	-	-	-	-
Piedmont Middle	1,250	1,099	1,093	1,096	-	-	-	-	-	-
Porter Ridge Middle School	1,400	1,385	1,386	1,394	-	-	-	-	-	-
Sun Valley Middle	1,600	1,365	1,353	1,352	-	-	-	-	-	-
Weddington Middle	1,250	997	999	1,001	-	-	-	-	-	-
Total Middle Schools	12,100	10,187	10,174	10,180	-	-	-	-	-	-
High Schools										
Cuthbertson High	1,900	1,448	1,455	1,459	-	-	-	-	-	-
Forest Hills High	1,475	938	942	938	-	-	-	-	-	-
Marvin Ridge High	1,900	1,580	1,582	1,580	-	-	-	-	-	-
Monroe High	1,200	1,009	1,011	997	-	-	-	-	-	-
Parkwood High	1,435	1,010	1,011	1,011	-	-	-	-	-	-
Piedmont High	1,530	1,245	1,241	1,237	-	-	-	-	-	-
Porter Ridge High School	1,700	1,594	1,593	1,591	-	-	-	-	-	-
Sun Valley High	1,660	1,306	1,308	1,298	-	-	-	-	-	-
Weddington High	1,700	1,348	1,345	1,347	-	-	-	-	-	-
Total High Schools	14,500	11,478	11,488	11,458	-	-	-	-	-	-
Special Schools										
Union County Early College	-	343	343	343	-	-	-	-	-	-
Central Academy of Technology & Arts	-	802	801	800	-	-	-	-	-	-
South Providence	-	110	111	118	-	-	-	-	-	-
Walter Bickett Education Center	-	271	270	279	-	-	-	-	-	-
Wolfe School	-	72	71	70	-	-	-	-	-	-
Total Special Schools	-	1,598	1,596	1,610	-	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	-	-	-	-	-	-

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